

DEPARTMENT OF COMMERCE  
BUREAU OF THE CENSUS  
WASHINGTON

ASSESSED VALUATION OF PROPERTY, BASIS OF ASSESSMENT,  
AND TAXES LEVIED: 1910

[Reprint of pages 65 to 68, 87, and 232 to 247 of Bureau of the Census report of Financial Statistics of Cities Having an Estimated Population of Over 30,000 in 1910.]

The tables and explanatory text contained in this pamphlet are reprinted from the Bureau of the Census report of Financial Statistics of Cities Having an Estimated Population of Over 30,000 in 1910, and present summaries of the assessed valuation of property, basis of assessment, and taxes levied by the cities covered by the report for the year 1910. The pamphlet is prepared for those who wish to use the figures of the tables apart from the complete report of which they form a part. The attention of these persons, and of others who have occasion to use the tables, is called to the fact that the percentages given in the column of Table 29 with the heading "Reported basis of assessment in practice," although based upon the statement of local officials, in most cases are larger than the actual basis. Persons having definite information with reference to the actual basis of assessment in practice in their cities will confer a favor by forwarding the same to the Bureau of the Census, Division of Statistics of Cities, Washington, D. C.

TABLE 29.

*Assessed valuation of property.*—The valuations given in Table 29 are those of property which is subject to taxation for purposes of municipal government. In certain states—notably Pennsylvania—these differ somewhat from the valuations on which state and county taxes are levied. This difference results largely from the fact that certain classes of property, especially that of corporations, are in these states subject to state taxation only, so that the valuation of such property does not appear in the report of property taxed by the city. In some instances the assessed valuation of an independent division of the government of a city, such as a school or park district, or of six counties in the case of cities of Group I, differs from that of the city corporation. These differences are due to (1) differences in the areas of the city corporation and of the independent division; for example, the school districts of most Ohio cities, the sanitary district of Chicago, and the bridge district of Portland, Me., include territory outside of the city limits, while some school districts include only a portion of the territory within the city; (2) different bases of assessment, as in Dubuque, Iowa, where the city makes its own assessments of property while the school district uses a totally different assessment made by the county for the same property; or (3)

differences in the classes of property subject to taxation, as in St. Louis, Mo., where the school district taxes certain corporation franchises which are not subject to city taxation. Where the area of an independent division exceeds that under the jurisdiction of the city corporation, it has been found difficult to show accurately the data pertaining to the city in distinction from those pertaining to the portion of the district outside the city. In such cases the Bureau of the Census, in making up the report for the government of a city as a whole, includes the aggregate figures for the various independent divisions, unless the assessed valuation of the independent division exceeds that of the city corporation when computed on a common basis by 10 per cent or more. In the latter case the same figures are shown for the independent division as for the city corporation. In only two cities, however, Joliet, Ill., and Pueblo, Colo., did the valuations of any independent division other than the counties combined with the cities of Group I, exceed that of the cities by as much as 10 per cent; so that for all cities, except these two and nine cities of Group I, the total valuations and the total tax levies of all independent divisions have been used.

The table gives separately for the city corporation and for each independent division the valuations subject to general property taxes and those subject to special property taxes.

The classification of property belonging to railroads, telegraph companies, and a number of similar corporations, varies in the different states; in some states such properties are classified as real, in some as personal, in others as both real and personal, and in still others are given a separate classification. Where such property is given a separate classification and is taxed for city purposes the valuation given it is shown in the table under the heading "Other property," under which are also tabulated those property and franchise valuations of corporations for which the details secured were insufficient to supply data for a more complete tabulation.

*Reported basis of assessment in practice.*—The reported basis of assessment in practice is for most cities an estimate, furnished by city officials, of the percentage which the assessed valuation of property forms of its true value. For certain of the cities of Minnesota, Washington, and Wisconsin the figures were obtained from the state tax commissions and represent approximately the proportion that the assessed value bears to the selling value, the figures given having been determined by a critical investigation involving a comparison between the assessed valuations of property sold and the considerations received at such sales. The figures for both real and personal property for most cities outside of these three states are far from correct, although those for real property are the more trustworthy.

*Tax rates.*—The rates of levy for general property taxes per \$1,000 of assessed valuation and per \$1,000 of reported true value are given in detail for the several taxing districts. In the case of cities in which property is taxed at two or more rates the figures

shown in Table 29 represent average rates, the specific rates of levy for the various divisions of the government of such cities being given in Table XXXII, which follows. The rates based on the reported true value are subject to all the errors in the estimates given in the column headed "Reported basis of assessment in practice (per cent of true value)."

*Tax levies.*—Under the heading "General property taxes" are included all general property taxes levied for all divisions of the municipal governments. In certain cases the result obtained by applying the given rate to the assessed valuation differs from the amount of levy reported, the variation being due to some one or more of the many factors affecting the tax lists, such as the addition of supplementary tax lists, changes in valuation, and the abatement of taxes. These variations are all trifling, however, and are referred to only for the purpose of calling attention to the complexity of the data relating to taxes and the difficulty of securing accuracy in all details.

*Special methods of assessment and taxation.*—The assessed valuation of property subject to general property taxes in divisions of the city government having two or more rates of levy, together with the specific levies in the different districts of the cities, are given in Table XXXII. Table XXXIII similarly shows the assessed valuation subject to special property taxes and the specific levies for cities levying such taxes at two or more rates. These tables thus show for each city the assessed valuations of property subject to different rates of taxation, together with the local rates and the amounts of taxes levied.

TABLE XXXII.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNTS OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1910.

[NOTE.—On the line "City corporation proper" in this table are shown the assessed valuation for the city as a whole together with the rates and amount of tax levied thereon for general city purposes as distinguished from the valuation and levies of taxing districts including only a part of the city.]

City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
1	New York, N. Y.: City corporation— City corporation proper.....	\$7,416,837,499	\$16.95	\$125,742,156	8	Pittsburgh, Pa.: City corporation..... School district.....	<sup>1</sup> \$755,818,383 <sup>1</sup> 755,818,383	<sup>1</sup> \$12.70 <sup>1</sup> 1.88	\$9,598,190 1,420,836
	County of New York.....	5,543,421,737	0.63	3,467,020	12	Milwaukee, Wis.: City corporation— City corporation proper.....	247,573,150	15.34	3,796,482
	County of Kings.....	1,463,368,346	1.20	1,750,738		Property taxed for school purpose.....	245,914,240	4.96	1,219,735
	County of Queens.....	339,922,440	1.15	392,388		Sewer districts— East.....	70,231,700	0.39	27,420
	County of Richmond.....	70,124,976	1.80	125,981		West.....	122,743,605	0.87	106,550
2	Chicago, Ill.: Lincoln Park district— North town.....	68,330,444	6.20	423,807		South.....	54,597,845	1.11	60,592
	Lakeview town.....	54,224,144	7.60	412,268		Bayview <sup>2</sup> .....	6,241,000	0.46	2,975
3	Philadelphia, Pa.: City corporation— City property.....	1,359,619,285	15.00	20,394,289	17	Los Angeles, Cal.: City corporation— Old city.....	232,453,589	14.70	3,416,068
	Suburban property.....	75,905,295	10.00	759,052		Annexation of 1896.....	36,023,491	14.30	514,989
	Farm property.....	23,327,300	7.50	174,955		Annexation of 1899.....	3,759,438	14.20	53,371
	Poor districts— City property.....	81,889,481	0.50	40,945		Annexation of 1906.....	4,562,246	13.30	60,596
	Suburban property.....	49,043,980	0.33	16,348		Old city of San Pedro.....	4,698,000	4.50	19,356
	Farm property.....	12,562,800	0.25	3,141		Annexation of San Pedro.....	883,450	4.00	3,554
7	Baltimore, Md.: City corporation— Old city.....	403,760,250	19.90	8,034,829		Terminal, San Pedro.....	814,372	3.30	2,467
	Suburban property.....	9,780,570	13.00	127,147		Wilmington.....	1,996,473	10.50	20,694
	Farm property.....	28,425,648	6.63	188,557		Hollywood.....	5,714,605	15.20	86,861

<sup>1</sup> The details for the various rates on city, rural, and agricultural property were not reported.

<sup>2</sup> New part of south sewer district. Taxed separately for old debt.



# DESCRIPTION OF GENERAL TABLES.

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TABLE XXXII.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNTS OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1910—Continued.

City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
17	Los Angeles, Cal.—Continued. School districts— Old district, Los Angeles..... Lincoln, San Pedro, and Wilmington..... Cahuengo..... Dominguez..... Coldwater, Los Feliz, Hollywood..... Ivanhoe..... Lankershim..... Laurel..... Colegrove.....	\$269,973,492 7,319,984 3,222,365 308,769 7,330,542 226,292 435,846 1,062,963 1,014,521	\$1.80 1.80 5.00 2.20 3.80 6.70 7.70 2.80 3.60	\$485,952 13,176 16,112 679 27,856 1,516 3,356 2,976 3,652	54	San Antonio, Tex.: City corporation— City corporation proper..... Improvement district No. 1..... Improvement districts No. 2 and No. 3..... Improvement district No. 4..... Improvement district No. 5..... Improvement district No. 6..... Improvement district No. 7..... Improvement district No. 8..... Improvement district No. 9..... Improvement district No. 10..... Improvement district No. 11..... Improvement districts No. 12 and No. 13.....	\$73,814,090 2,048,505 4,932,875 7,044,165 714,805 1,151,225 2,107,500 4,775,180 2,992,925 2,173,440 13,456,700 1,064,550	\$10.60 0.80 1.00 0.20 0.70 1.60 1.50 1.10 1.30 1.40 0.60 2.50	\$782,429 1,639 4,933 1,409 500 1,842 3,161 5,253 3,891 3,043 8,074 2,661
20	Kansas City, Mo.: City corporation— City corporation proper..... Property taxed for park maintenance.....	149,632,785 53,357,960	12.50 2.50	1,870,410 133,395	59	Wilmington, Del.: City corporation— Property taxed at full rate..... Property taxed at half rate.....	51,155,648 1,182,918	15.00 7.50	767,335 8,872
21	Seattle, Wash.: City corporation— Old city, property taxed at first rate..... Old city, property taxed at second rate..... South Seattle..... Ravenna, Southeast Seattle..... Ballard..... Columbia..... South Park..... Dunlap and West Seattle..... Georgetown.....	155,256,748 23,532,532 1,439,006 4,526,825 5,202,436 1,012,938 458,833 10,736,023 3,097,107	17.90 17.23 16.49 16.05 17.59 15.75 15.63 15.60 15.28	2,779,096 405,465 23,729 72,655 91,511 15,954 7,172 167,482 47,324	64	Tacoma, Wash.: City corporation— District No. 1..... District No. 2..... Districts No. 3 and No. 4..... District No. 5.....	58,170,087 8,981,666 2,229,413 558,021	12.00 11.50 9.10 8.60	698,076 103,283 20,230 4,833
25	Rochester, N. Y.: City corporation— City corporation proper..... Real estate purchased with pension money..... County supervisors— Property taxed for town audit..... Property taxed for railroad sinking fund.....	164,986,535 424,950 164,439,265 164,439,265	19.32 7.56 0.78 (1)	3,187,529 3,211 128,469 (1)	65	Kansas City, Kans.: City corporation— Old city..... Annexed territory.....	71,341,895 4,806,210	7.50 0.20	535,064 961
26	St. Paul, Minn.: City corporation— City corporation proper..... Suburban area.....	107,622,275 17,658,905	22.06 21.56	2,374,147 380,726	72	Troy, N. Y.: City corporation— City corporation proper..... Old Troy..... Sycaway..... North Greenbush and St. Marys.....	57,764,009 49,204,300 214,750 648,831	14.30 4.87 3.95 2.78	826,199 239,773 847 1,804
27	Denver, Colo.: School district— General levy..... District No. 2 (special)..... District No. 7 (special)..... District No. 17 (special)..... District No. 21 (special).....	135,467,050 14,185,925 2,561,450 9,996,165 2,071,170	9.50 3.00 4.50 4.00 4.00	1,286,937 42,558 11,527 39,984 8,285	76	Waterbury, Conn.: City corporation— Old city..... City annexation..... School annexation.....	52,247,869 6,854,253 4,551,989	16.00 6.00 14.22	835,966 41,126 64,729
32	Oakland, Cal.: City corporation— Real estate and secured personal property— Old city..... Annexation of 1891..... Annexation of 1897..... Unsecured personal— Old city..... Annexation of 1891..... Annexation of 1897..... School district— Property taxed at first rate..... Property taxed at second rate.....	81,296,050 5,716,900 14,004,650 5,847,775 39,200 252,475 101,088,721 8,705,392	12.60 12.50 12.30 12.00 11.90 11.60 2.80 2.28	1,024,330 71,461 172,257 70,173 467 2,929 283,048 19,805	77	Schenectady N. Y.: City corporation— Inside lamp district..... Outside lamp district..... Property subject to fire tax..... Real estate purchased with pension money..... Property taxed for town audits.....	48,520,233 38,300 44,124,210 72,727 48,558,853	19.00 18.00 2.00 7.96 0.19	921,944 690 88,248 579 9,287
35	New Haven, Conn.: City corporation— Wards 1 to 12— Property taxed at first rate..... Property taxed at second rate..... Wards 13 to 15— Property taxed at first rate..... Property taxed at second rate..... Westville school district— Wards 1 to 12..... Ward 13.....	118,545,683 480,956 4,900,396 2,898,513 480,956 2,893,603	16.43 11.00 6.50 4.00 5.00 7.50	1,947,724 5,291 31,854 11,594 2,404 21,704	78	Hoboken, N. J.: City corporation— Old city, real and personal property..... Weehawken addition— Real property..... Personal property.....	49,660,300 11,299,100 851,100	10.56 9.86 10.56	524,413 111,409 8,988
45	Nashville, Tenn.: City corporation— Old city..... Annexed territory.....	66,152,398 9,743,850	15.00 13.00	992,286 126,670	82	Norfolk, Va.: City corporation— Old city..... Park Place.....	41,637,500 2,535,420	16.50 17.00	687,019 43,102
49	Bridgeport, Conn.: City corporation— City property..... Farm property.....	80,953,735 3,770,743	16.11 7.11	1,303,841 26,795	84	Erie, Pa.: City corporation— City corporation proper..... Third ward (special).....	23,464,115 101,410	14.00 11.27	328,498 1,144
50	Albany, N. Y.: City corporation— Property taxed at first rate..... Property taxed at second rate.....	86,646,980 223,090	15.40 12.80	1,334,363 2,856	95	Jacksonville, Fla.: City corporation— Inside fire district..... Outside fire district.....	32,243,330 1,352,890	15.00 10.90	483,650 14,746
51	Hartford, Conn.: City corporation— City property..... Farm property.....	73,335,763 604,712	16.78 6.00	1,229,594 3,628	98	Johnstown, Pa.: School district— Property taxed for general school levy..... Property taxed for Cooper-ville levy (special).....	18,185,495 217,113	11.00 3.00	200,041 651
					111	Sioux City, Iowa: City corporation— City corporation proper..... Lighting district (special).....	8,733,046 8,166,652	35.60 2.30	310,896 18,783
					122	Pueblo, Colo.: City corporation— City corporation proper..... Former city of Pueblo (special)..... Former city of South Pueblo (special)..... Park district No. 1..... Park district No. 2..... Park district No. 3..... School district— District No. 1..... District No. 20.....	16,097,034 8,677,200 4,215,100 6,332,695 6,332,695 912,665 8,676,670 7,420,360	20.00 0.50 0.60 1.50 1.50 1.50 12.00 13.00	321,941 4,339 2,529 9,498 9,578 1,369 104,120 96,465
					125	New Britain, Conn.: City corporation— City property..... Farm property.....	26,767,666 492,731	17.53 10.62	469,457 5,231
					128	Davenport, Iowa: City corporation— City property..... Water district (special)..... Agricultural property.....	23,281,885 23,141,605 144,940	16.50 1.50 5.00	384,151 34,712 725

1 Not reported.

## FINANCIAL STATISTICS OF CITIES.

TABLE XXXII.—ASSESSED VALUATION OF PROPERTY SUBJECT TO GENERAL PROPERTY TAXES IN DIVISIONS OF THE CITY GOVERNMENT HAVING TWO OR MORE RATES OF LEVY, WITH RATES AND AMOUNTS OF LEVIES FOR EACH TAXING DISTRICT OR CLASS OF PROPERTY: 1910—Continued.

City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.	City number.	CITY, DIVISION OF CITY, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
133	Berkeley, Cal.: City corporation— Old city..... First annexation..... Lorin annexation..... Claremont annexation.....	 \$32,790,951 1,479,935 981,250 396,125	 \$9.90 9.80 9.60 9.00	 \$324,631 14,503 9,420 3,565	164	Portsmouth, Va.: City corporation— Old city..... Wards 6 and 7.....	 \$8,292,971 1,647,118	 \$17.50 8.00	 \$145,127 13,177
134	Superior, Wis.: City corporation— City corporation proper..... Sewer districts Nos. 1, 3, and 6..... Sewer district No. 4..... Sewer district No. 5.....	 21,943,605 5,257,590 1,455,630 325,160	 20.30 1.00 4.00 5.00	 445,455 5,257 5,823 1,626	174	Jamestown, N. Y.: City corporation— City corporation proper..... Real estate purchased with pension money..... Property taxed for town audits.....	 13,498,331 146,339 13,499,776	 14.26 ( <sup>1</sup> ) 0.13	 192,486 ( <sup>1</sup> ) 1,814
138	El Paso, Tex.: City corporation— City corporation proper..... Improvement district.....	 28,581,420 8,905,480	 19.00 1.50	 543,047 13,358	177	Huntington, W. Va.: City corporation— City corporation proper..... Central city.....	 21,493,893 580,568	 6.00 4.90	 128,963 2,845
148	Elmira, N. Y.: City corporation— City corporation proper..... Real estate purchased with pension money..... Property taxed for audits of city board..... Property taxed for audits of county board.....	 20,219,384 205,829 20,009,948 20,009,948	 18.88 9.50 1.79 0.34	 381,742 1,955 35,854 6,804	183	Newport, Ky.: City corporation— City corporation proper..... Sewer district A..... Sewer district B..... Sewer district C..... Sewer district D..... Sewer district E.....	 13,039,056 1,380,400 3,253,940 2,498,245 2,744,700 308,950	 15.00 3.00 1.80 3.20 3.00 5.60	 195,846 4,141 3,857 7,994 8,235 1,720
169	Auburn, N. Y.: City corporation— City corporation proper..... Real estate purchased with pension money..... Property taxed for town audits.....	 17,558,277 135,279 17,558,277	 21.75 11.59 0.46	 381,822 1,568 8,112	184	Pasadena, Cal.: City corporation— Old city..... North Pasadena annexation..... East side annexation.....	 30,927,691 3,950,210 4,018,640	 9.80 9.20 9.04	 303,091 36,342 36,329

<sup>1</sup> No taxes levied in 1910.

TABLE XXXIII.—Assessed valuation of property subject to special property taxes in cities having two or more rates of levy, with rates and amounts of levies for each class of property: 1910.

City number.	CITY, DIVISION OF GOVERNMENT, AND CLASS OF PROPERTY.	Assessed valuation.	Rates per \$1,000 of valuation.	Levies.
4	St. Louis, Mo.: City corporation— Steamboats..... Dramshops..... Merchants' and manufacturers' property.....	 \$179,450 3,971,863 77,565,319	 \$1.00 2.00 2.00	 \$179 7,944 155,131
7	Baltimore, Md.: City corporation— Securities..... Savings bank deposits.....	 158,666,848 82,000,000	 3.00 1.88	 476,001 153,750
53	New Bedford, Mass.: City corporation— Bank stock..... Ships in foreign trade.....	 1,584,159 6,200	 19.00 3.33	 30,099 21
78	Hoboken, N. J.: City corporation— Old city..... Weehawken addition.....	 3,978,304 994,759	 10.56 9.86	 42,011 9,808
82	Norfolk, Va.: City corporation— Bank stock..... Intangible personal property..... Income tax.....	 5,254,605 3,570,245 1,176,675	 8.00 18.15 14.00	 42,037 29,081 16,473

<sup>1</sup> Average rate.

Table XXXIV shows the assessed valuation of property subject to special property taxes together with the special property taxes levied in New York cities on bank stock and on mortgages recorded in 1910. The tax on bank stock is levied at the rate of 1 per cent; that on mortgages is levied at the rate of one-half of 1 per cent, and is collected by the

county, which, after deducting the cost of collection, distributes the proceeds—one-half to the state and the other half to the taxing district in which the mortgaged property is situated. The bank tax levy for Troy included \$402 distributed to the Lansingburgh school district.

TABLE XXXIV.—Assessed valuation of bank stock and mortgages in New York cities, with amount of taxes levied: 1910.

City number.	CITY.	ASSESSED VALUATION.		LEVIES.	
		Bank stock.	Mortgages.	Bank stock.	Mortgages.
1	New York.....	\$344,553,823	\$561,567,630	\$3,445,538	\$1,403,919
10	Buffalo.....	10,164,563	17,361,172	101,646	43,403
25	Rochester.....	5,865,299	6,587,456	58,653	32,938
34	Syracuse.....	4,300,608	4,048,088	43,006	20,240
50	Albany.....	6,625,248	( <sup>4</sup> )	66,252	( <sup>4</sup> )
66	Yonkers.....	231,028	5,956,368	2,310	14,891
72	Troy.....	2,956,489	1,813,636	29,565	4,530
73	Utica.....	5,420,770	2,737,872	54,208	6,844
77	Schenectady.....	575,281	4,112,934	5,753	10,282
110	Binghamton.....	1,219,887	1,348,475	12,199	3,371
148	Elmira.....	823,192	1,097,504	8,232	2,743
159	Auburn.....	688,414	591,064	6,884	1,478
174	Jamestown.....	1,146,621	1,047,404	11,466	2,619
175	Amsterdam.....	1,329,660	918,640	13,297	2,206
179	Mount Vernon.....	469,109	3,052,090	4,691	7,628
181	Niagara Falls.....	522,697	11,754,016	5,227	29,385

<sup>1</sup> Of this amount, \$13,011 was county levy.<sup>2</sup> Of this amount, \$16,469 was town audit levy.<sup>3</sup> Of this amount, \$10,120 was town audit levy.<sup>4</sup> The 1910 mortgage tax was not collected until after the close of the fiscal year.<sup>5</sup> Of this amount, \$522,915 was assessed for the county supervisors and \$40,204 for schools.<sup>6</sup> Of this amount, \$411,770 was assessed for school district.



## LIST OF CITY NUMBERS.

Throughout the general tables of this report the cities are arranged and numbered according to the population on April 15, 1910. For convenience in finding any particular city, the following list has been prepared, the cities being arranged alphabetically, by states, and the city number assigned to each being indicated.

CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.	CITY AND STATE.	City number.
<b>ALABAMA:</b>		<b>KANSAS:</b>		<b>MONTANA:</b>		<b>PENNSYLVANIA:</b>	
Birmingham.....	36	Kansas City.....	65	Butte.....	139	Allentown.....	104
Mobile.....	107	Topeka.....	127	<b>NEBRASKA:</b>		Altoona.....	103
Montgomery.....	143	Wichita.....	102	Lincoln.....	124	Chester.....	141
<b>ARKANSAS:</b>		<b>KENTUCKY:</b>		Omaha.....	41	Erie.....	85
Little Rock.....	115	Covington.....	101	<b>NEW HAMPSHIRE:</b>		Harrisburg.....	88
<b>CALIFORNIA:</b>		Lexington.....	156	Manchester.....	79	Johnstown.....	98
Berkeley.....	133	Louisville.....	24	<b>NEW JERSEY:</b>		Lancaster.....	112
Los Angeles.....	17	Newport.....	183	Atlantic City.....	114	McKeesport.....	129
Oakland.....	32	<b>LOUISIANA:</b>		Bayonne.....	97	New Castle.....	152
Pasadena.....	184	New Orleans.....	15	Camden.....	56	Philadelphia.....	3
Sacramento.....	119	<b>MAINE:</b>		East Orange.....	160	Pittsburgh.....	8
San Diego.....	136	Portland.....	91	Elizabeth.....	74	Reading.....	55
San Francisco.....	11	<b>MARYLAND:</b>		Hoboken.....	78	Scranton.....	38
<b>COLORADO:</b>		Baltimore.....	7	Jersey City.....	19	Wilkes-Barre.....	83
Denver.....	27	<b>MASSACHUSETTS:</b>		Newark.....	14	Williamsport.....	172
Pueblo.....	122	Boston.....	5	Passaic.....	99	York.....	118
<b>CONNECTICUT:</b>		Brockton.....	96	Paterson.....	40	<b>RHODE ISLAND:</b>	
Bridgeport.....	49	Cambridge.....	47	Perth Amboy.....	169	Pawtucket.....	106
Hartford.....	51	Chelsea.....	168	Trenton.....	52	Providence.....	23
New Britain.....	125	Everett.....	163	West Hoboken.....	153	Woonsocket.....	144
New Haven.....	35	Fall River.....	42	<b>NEW YORK:</b>		<b>SOUTH CAROLINA:</b>	
Waterbury.....	76	Fitchburg.....	146	Albany.....	50	Charleston.....	90
<b>DELAWARE:</b>		Haverhill.....	123	Amsterdam.....	175	<b>TENNESSEE:</b>	
Wilmington.....	61	Holyoke.....	94	Auburn.....	159	Chattanooga.....	120
<b>DISTRICT OF COLUMBIA:</b>		Lawrence.....	63	Binghamton.....	110	Knoxville.....	151
Washington.....	16	Lowell.....	46	Buffalo.....	10	Memphis.....	37
<b>FLORIDA:</b>		Lynn.....	59	Elmira.....	148	Nashville.....	45
Jacksonville.....	95	Malden.....	121	Jamestown.....	174	<b>TEXAS:</b>	
Tampa.....	147	New Bedford.....	53	Mount Vernon.....	179	Dallas.....	58
<b>GEORGIA:</b>		Newton.....	135	New York.....	1	El Paso.....	138
Atlanta.....	31	Pittsfield.....	170	Niagara Falls.....	181	Fort Worth.....	75
Augusta.....	131	Quincy.....	167	Rochester.....	25	Galveston.....	149
Macon.....	132	Salem.....	126	Schenectady.....	77	Houston.....	68
Savannah.....	86	Somerville.....	71	Syracuse.....	34	San Antonio.....	54
<b>ILLINOIS:</b>		Springfield.....	60	Troy.....	72	<b>UTAH:</b>	
Chicago.....	2	Taunton.....	161	Utica.....	73	Salt Lake City.....	57
Decatur.....	178	Worcester.....	33	Yonkers.....	66	<b>VIRGINIA:</b>	
East St. Louis.....	92	<b>MICHIGAN:</b>		<b>NORTH CAROLINA:</b>		Norfolk.....	82
Joliet.....	158	Bay City.....	117	Charlotte.....	162	Portsmouth.....	164
Peoria.....	84	Detroit.....	9	<b>OHIO:</b>		Richmond.....	39
Quincy.....	150	Flint.....	140	Akron.....	81	Roanoke.....	157
Rockford.....	116	Grand Rapids.....	44	Canton.....	109	<b>WASHINGTON:</b>	
Springfield.....	105	Jackson.....	173	Cincinnati.....	13	Seattle.....	21
<b>INDIANA:</b>		Kalamazoo.....	137	Cleveland.....	6	Spokane.....	48
Evansville.....	80	Lansing.....	176	Columbus.....	29	Tacoma.....	64
Fort Wayne.....	89	Saginaw.....	108	Dayton.....	43	<b>WEST VIRGINIA:</b>	
Indianapolis.....	22	<b>MINNESOTA:</b>		Hamilton.....	154	Huntington.....	177
South Bend.....	100	Duluth.....	69	Lima.....	180	Wheeling.....	130
Terre Haute.....	93	Minneapolis.....	18	Springfield.....	113	<b>WISCONSIN:</b>	
<b>IOWA:</b>		St. Paul.....	26	Toledo.....	30	La Crosse.....	182
Cedar Rapids.....	166	<b>MISSOURI:</b>		Youngstown.....	67	Milwaukee.....	12
Davenport.....	128	Joplin.....	171	<b>OKLAHOMA:</b>		Oshkosh.....	165
Des Moines.....	62	Kansas City.....	20	Oklahoma City.....	87	Racine.....	145
Dubuque.....	142	St. Joseph.....	70	<b>OREGON:</b>		Superior.....	134
Sioux City.....	111	St. Louis.....	4	Portland.....	28		
		Springfield.....	155				

TABLE 29.—ASSESSED VALUATION OF PROPERTY,

[For a list of the cities arranged alphabetically by states, with the number

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>	
		Total.	Subject to general property taxes.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property. <sup>2</sup>			
	Grand total.....	\$26,059,387,438	\$21,058,977,621	\$3,240,438,041	\$306,690,779	\$1,453,280,997		
	Group I.....	\$17,491,117,653	\$14,445,422,061	\$1,657,794,006	\$101,255,680	\$1,286,645,906		
	Group II.....	\$3,929,291,298	\$2,970,081,205	\$767,469,865	\$112,067,008	\$79,673,220		
	Group III.....	\$2,790,632,896	\$2,211,337,276	\$477,956,927	\$46,980,041	\$54,358,652		
	Group IV.....	\$1,848,345,591	\$1,432,137,079	\$337,217,243	\$46,388,050	\$32,603,219		

## GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.

1	New York, N. Y.....	\$8,322,958,952	\$7,044,192,674	\$372,644,825		\$906,121,453	100	100
2	Chicago, Ill.....	\$848,994,536	\$603,022,875	\$208,607,727	\$37,363,934		33	25
	City corporation.....	848,994,536	603,022,875	208,607,727	37,363,934		33	25
	School district.....	848,994,536	603,022,875	208,607,727	37,363,934		33	25
	Sanitary district.....	889,831,089	631,182,723	214,633,984	44,014,382		33	25
	South Park commission.....	505,338,024	333,624,543	149,865,482	21,847,999		33	25
	West Chicago Park commission.....	186,573,669	148,281,970	29,162,729	9,128,970		33	25
	Lincoln Park commission.....	122,554,588	87,466,035	31,620,221	3,468,332		33	25
	North Shore Park commission.....	2,440,418	2,097,800	260,648	81,954		33	25
	Ridge Park commission.....	1,185,460	929,422	63,475	192,560		33	25
	Ridge Avenue Park commission.....	884,719	836,480	48,239			33	25
	Fernwood Park commission.....	770,916	544,021	5,812	221,083		33	25
	County.....	848,994,536	603,022,875	208,607,727	37,363,934		33	25
3	Philadelphia, Pa.....	\$1,458,851,880	\$1,457,108,534	\$1,743,346			100	100
	City corporation.....	1,458,851,880	1,457,108,534	1,743,346			100	100
	Poor districts.....	143,496,261	143,178,470	317,791			100	100
4	St. Louis, Mo.....	\$614,993,752	\$411,888,250	\$87,122,190	\$34,266,680	\$81,716,632	60	40
	City corporation.....	614,993,752	411,888,250	87,122,190	34,266,680	81,716,632	60	40
	School district.....	620,421,782	411,888,250	87,301,640	39,694,710	81,537,182	60	40
5	Boston, Mass.....	\$1,409,479,723	\$1,118,992,100	\$278,471,478		\$12,016,145	100	100
6	Cleveland, Ohio.....	\$274,970,605	\$201,505,120	\$67,507,525	\$5,957,960		60	60
	City corporation.....	274,970,605	201,505,120	67,507,525	5,957,960		60	60
	County.....	274,970,605	201,505,120	67,507,525	5,957,960		60	60
	School district.....	277,156,280	203,206,130	67,992,190	5,957,960		60	60
7	Baltimore, Md.....	\$682,633,316	\$362,717,951	\$79,248,517		\$240,666,848	100	100
8	Pittsburgh, Pa.....	\$755,818,383	\$754,790,083	\$1,028,300			80	80
	City corporation.....	755,818,383	754,790,083	1,028,300			80	80
	County.....	684,467,110	683,139,880	1,327,230			80	80
	Sixty-two school districts.....	755,818,383	754,790,083	1,028,300			80	80
9	Detroit, Mich.....	\$372,070,980	\$259,798,330	\$112,272,650			100	100
	City corporation.....	372,070,980	259,798,330	112,272,650			100	100
	County.....	376,435,980	259,798,330	116,637,650			100	100
10	Buffalo, N. Y.....	\$339,801,975	\$304,912,240	\$7,364,000		\$27,525,735	75	75
	City corporation.....	339,801,975	304,912,240	7,364,000		\$27,525,735	75	75
	County.....	328,550,529	311,050,466	7,335,500			75	75
11	San Francisco, Cal.....	\$515,420,989	\$433,263,243	\$81,764,821	\$392,925		50	20
12	Milwaukee, Wis.....	\$247,573,150	\$188,630,675	\$58,942,475			60	60
	City corporation.....	247,573,150	188,630,675	58,942,475			60	60
	County.....	247,573,150	188,630,675	58,942,475			60	60
13	Cincinnati, Ohio.....	\$256,253,260	\$198,680,630	\$52,614,350	\$4,958,280		60	60
	City corporation.....	256,253,260	198,680,630	52,614,350	4,958,280		60	60
	County.....	256,253,260	198,680,630	52,614,350	4,958,280		60	60
	School district.....	258,583,490	200,233,540	53,391,670	4,958,280		60	60
14	Newark, N. J.....	\$345,969,576	\$271,834,260	\$71,643,178		\$2,492,138	100	100
	City corporation.....	345,969,576	271,834,260	71,643,178		2,492,138	100	100
	County.....	345,969,576	271,834,260	71,643,178		2,492,138	100	100
15	New Orleans, La.....	\$230,931,347	\$155,498,300	\$58,100,670	\$17,332,377		75	75
16	Washington, D. C.....	\$310,346,131	\$285,153,771	\$25,192,360			67	100
17	Los Angeles, Cal.....	\$290,905,664	\$246,873,256	\$43,048,884	\$983,524		50	25
	City corporation.....	290,905,664	246,873,256	43,048,884	983,524		50	25
	County.....	290,932,747	290,932,747	(1)	(13)		50	25
	School district.....	290,894,777	290,894,777	(12)	(13)		50	25
18	Minneapolis, Minn.....	\$213,143,434	\$146,559,769	\$50,476,710		\$16,106,955	50	33
	City corporation.....	213,143,434	146,559,769	50,476,710		16,106,955	50	33
	County.....	213,143,434	146,559,769	50,476,710		16,106,955	50	33

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.<sup>3</sup> The grand total and group totals are the sum of the valuations reported for the various city corporations.<sup>4</sup> Average rate; for details, see page 66.<sup>5</sup> Rate on bank stock was \$10 and on mortgages, \$2.50.<sup>6</sup> Figures for city corporation.<sup>7</sup> Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.



## GENERAL TABLES.

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## BASIS OF ASSESSMENT, AND TAXES LEVIED: 1910.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
\$18.89				\$475,318,966	\$464,885,139	\$8,106,085	\$2,327,742	\$953.98	\$17.32	
19.51				323,391,229	316,132,569	6,595,518	663,142	1,151.19	21.24	
17.77				69,725,641	68,392,622	852,236	480,783	769.21	13.56	
17.61				49,409,638	48,177,207	442,866	789,565	667.79	11.64	
17.67				32,792,458	32,182,741	215,465	394,252	651.89	11.43	

GROUP I.—CITIES HAVING A POPULATION OF 300,000 OR OVER IN 1910.										
\$17.73	\$17.73	( <sup>5</sup> )		\$136,327,740	\$131,478,283	\$4,849,457		\$1,746.00	\$28.60	1
43.91	13.53			37,279,538	37,279,538			388.51	17.06	2
14.10	4.34			11,973,467	11,973,467					
15.50	4.78			13,161,736	13,161,736					
3.40	1.05			3,028,561	3,028,561					
4.40	1.34			2,224,442	2,224,442					
8.20	2.60			1,531,127	1,531,127					
6.82	2.09			836,075	836,075					
4.30	1.39			10,506	10,506					
5.50	1.81			6,542	6,542					
4.00	1.31			3,544	3,544					
5.00	1.67			3,867	3,867					
5.30	1.63			4,499,671	4,499,671					
14.66	14.66		\$0.50	21,465,806	21,388,730		\$77,076	941.80	13.81	3
14.62	14.62		0.50	21,405,372	21,328,296		77,076			
0.42	0.42			60,434	60,434					
20.56	11.41	\$7.98		11,618,303	10,965,826	652,477		895.15	16.91	4
14.50	8.04	2.00		7,895,772	7,732,518	163,254				
6.00	3.33	6.00		3,722,531	3,233,308	489,223				
15.05	15.05	16.40	2.00	21,627,003	21,038,008	197,065	391,930	2,101.87	31.67	5
33.56	20.14			9,228,210	9,228,210			490.44	16.46	6
13.60	8.16			3,739,600	3,739,600					
6.56	3.94			1,802,432	1,802,432					
13.30	7.98			3,686,178	3,686,178					
18.89	18.89	2.62		8,980,284	8,350,533	629,751		1,222.29	16.08	7
16.16	12.93		\$1.75	12,291,938	12,216,843		75,095	1,415.64	22.88	8
12.70	10.16			9,598,190	9,598,190					
1.75	1.40		\$1.75	1,272,912	1,197,817		75,095			
1.88	1.50			1,420,836	1,420,836					
19.86	19.86			7,390,684	7,390,684			798.84	15.87	9
18.38	18.38			6,837,639	6,837,639					
1.47	1.47			553,045	553,045					
24.90	18.67	( <sup>9</sup> )		7,920,223	7,775,174	145,049		801.96	18.69	10
21.96	16.47	( <sup>9</sup> )		6,988,063	6,856,025	132,038				
2.89	2.17			932,160	919,149	13,011				
16.47	6.65			8,488,984	8,488,984			1,236.28	20.36	11
24.50	14.70			6,066,640	6,066,640			662.21	16.23	12
20.26	12.16			5,016,217	5,016,217					
4.24	2.54			1,050,423	1,050,423					
28.68	17.21			7,348,115	7,348,115			704.78	20.21	13
15.13	9.08			3,877,112	3,877,112					
4.64	2.79			1,190,297	1,190,297					
8.82	5.29			2,280,706	2,280,706					
16.72	16.72	16.72	1.00	5,862,905	5,744,660	41,721	76,524	995.68	16.65	14
12.87	12.87	12.87	1.00	4,529,498	4,420,898	32,076	76,524			
3.85	3.85	3.85		1,333,407	1,323,762	9,645				
23.00	17.25		1.00	5,353,938	5,311,421		42,517	681.06	15.66	15
15.00	10.28			4,655,192	4,655,192			937.41	14.06	16
21.63	9.42			6,292,631	6,292,631			911.36	19.71	17
14.36	6.26			4,177,956	4,177,956					
5.36	2.33			1,559,400	1,559,400					
1.91	0.83			555,275	555,275					
25.95	11.50	4.38		5,193,095	5,113,097	79,998		707.16	17.23	18
23.21	10.29	3.92		4,645,082	4,573,217	71,865				
2.74	1.21	0.46		548,013	539,880	8,133				

<sup>8</sup> Occupation taxes levied on a valuation of \$42,911,500 at rate of \$1.75 per \$1,000 valuation.<sup>9</sup> Rate on bank stock was \$10 and on mortgages, \$2.50.<sup>10</sup> The valuation of bank stock in the city of Buffalo was \$10,164,563; for the distribution of levy thereon, see footnote 11.<sup>11</sup> Of the total tax on bank stock, \$13,011 is reported by the local officials as county revenue, and \$88,635 as city revenue.<sup>12</sup> Valuation of personal property included in real property valuation.<sup>13</sup> Valuation of "other property" included in real property valuation.<sup>14</sup> Computed on estimated distribution of property into real and personal.<sup>15</sup> Includes grain tax at the rate of  $\frac{1}{4}$  mill per bushel on wheat and  $\frac{1}{4}$  mill per bushel on other grain; \$8,681 levied for city corporation and \$768 for the county.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>		
		Total.	Subject to general property taxes.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property. <sup>2</sup>			
19	Jersey City, N. J.....	\$241,561,118	\$184,481,409	\$16,347,760		\$40,731,949	100	100
20	Kansas City, Mo.....	<sup>3</sup> 149,632,785	<sup>3</sup> 96,669,940	<sup>3</sup> 39,970,232	<sup>3</sup> \$12,992,613		50	50
	City corporation.....	149,632,785	96,669,940	39,970,232	12,992,613		50	50
	School district.....	143,441,582	<sup>6</sup> 130,448,969	( <sup>6</sup> )	7,406,431	<sup>7</sup> 5,586,182	50	50
21	Seattle, Wash.....	<sup>3</sup> 205,262,448	<sup>3</sup> 172,433,175	<sup>3</sup> 22,492,214	<sup>3</sup> 10,337,059		45	45
	City corporation.....	205,262,448	172,433,175	22,492,214	10,337,059		45	45
	School district.....	206,947,736	<sup>6, 8</sup> 206,947,736	( <sup>6</sup> )	( <sup>6</sup> )		45	45
22	Indianapolis, Ind.....	185,714,755	122,857,930	46,933,650	15,923,175		60	60
	City corporation.....	185,714,755	122,857,930	46,933,650	15,923,175		60	60
	School district.....	185,714,755	122,857,930	46,933,650	15,923,175		60	60
23	Providence, R. I.....	259,145,060	190,136,040	69,009,020			100	100
24	Louisville, Ky.....	173,780,853	107,653,639	56,663,771	9,463,443		70	70
25	Rochester, N. Y.....	<sup>3</sup> 177,864,240	<sup>3</sup> 157,105,985	<sup>3</sup> 8,305,500		<sup>3</sup> 12,452,755	80	80
	City corporation.....	177,864,240	157,105,985	8,305,500		12,452,755	80	80
	County supervisors' fund.....	171,026,721	156,174,265	8,265,000		6,587,456	80	80
26	St. Paul, Minn.....	133,608,888	95,756,440	29,524,740		8,327,708	60	30
27	Denver, Colo.....	135,467,050	103,146,830	29,899,115	2,421,105		50	50
	City corporation.....	135,467,050	103,146,830	29,899,115	2,421,105		50	50
	County.....	135,467,050	103,146,830	29,899,115	2,421,105		50	50
	Five school districts.....	135,467,050	103,146,830	29,899,115	2,421,105		50	50
28	Portland, Oreg.....	<sup>3</sup> 231,161,600	<sup>3</sup> 181,825,410	<sup>3</sup> 49,336,190			57	57
	City corporation.....	231,161,600	181,825,410	49,336,190			57	57
	School district.....	233,094,865	<sup>6</sup> 233,094,865	( <sup>6</sup> )			57	57
	Port of Portland.....	249,703,902	<sup>6</sup> 249,703,902	( <sup>6</sup> )			57	57
29	Columbus, Ohio.....	<sup>3</sup> 101,588,930	<sup>3</sup> 75,316,910	<sup>3</sup> 19,711,720	6,560,300		60	60
	City corporation.....	101,588,930	75,316,910	19,711,720	6,560,300		60	60
	School district.....	104,110,020	76,984,100	20,565,620	6,560,300		60	60
30	Toledo, Ohio.....	<sup>3</sup> 83,002,390	<sup>3</sup> 62,032,450	<sup>3</sup> 17,139,620	<sup>3</sup> 3,830,320		60	60
	City corporation.....	83,002,390	62,032,450	17,139,620	3,830,320		60	60
	School district.....	83,511,180	62,461,190	17,157,440	3,892,550		60	60
31	Atlanta, Ga.....	120,480,498	82,287,250	24,831,055	13,362,193		60	60
32	Oakland, Cal.....	<sup>3</sup> 107,157,050	<sup>3</sup> 78,612,850	<sup>3</sup> 28,035,250	<sup>3</sup> 508,950		50	50
	City corporation.....	107,157,050	78,612,850	28,035,250	508,950		50	50
	School district.....	109,794,113	<sup>6</sup> 109,264,542	( <sup>6</sup> )	529,571		50	50
	Golden Gate sanitary district.....	2,635,000	2,319,300	315,700			50	50
	Adeline sanitary district.....	669,200	543,650	125,550			50	50
33	Worcester, Mass.....	141,896,607	110,513,550	30,921,700		461,357	100	100
34	Syracuse, N. Y.....	<sup>3</sup> 113,847,973	101,031,197	4,468,080		<sup>3</sup> 8,348,696	88	100
	City corporation.....	113,847,973	101,031,197	4,468,080		8,348,696	88	100
	County supervisors' fund.....	109,547,365	101,031,197	4,468,080		4,048,088	88	100
35	New Haven, Conn.....	<sup>3</sup> 126,825,548	<sup>3</sup> 110,602,271	<sup>3</sup> 16,223,277			100	100
	City corporation.....	126,825,548	110,602,271	16,223,277			100	100
	School district.....	3,374,559	<sup>6</sup> 3,374,559	( <sup>6</sup> )			100	100
	Borough of Fairhaven, East.....	1,799,612	<sup>6</sup> 1,799,612	( <sup>6</sup> )			100	100
36	Birmingham, Ala.....	65,815,026	49,624,596	14,039,280	2,151,150		50	50
37	Memphis, Tenn.....	92,984,254	70,293,730	15,173,456	7,517,068		60	40
38	Scranton, Pa.....	72,509,180	<sup>6</sup> 72,509,180	( <sup>6</sup> )			80	80
	City corporation.....	72,509,180	<sup>6</sup> 72,509,180	( <sup>6</sup> )			80	80
	School district.....	72,509,180	<sup>6</sup> 72,509,180	( <sup>6</sup> )			80	80
39	Richmond, Va.....	120,010,973	60,994,395	43,131,007	15,885,571		75	75
40	Paterson, N. J.....	95,243,359	78,252,996	16,617,770		372,593	100	100

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.<sup>3</sup> Figures for city corporation.<sup>4</sup> Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.<sup>6</sup> Average rate; for details, see page 66.



## OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

## GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
\$12.60	\$12.60	\$12.60	\$1.00	\$3,048,766	\$2,530,448	\$513,223	\$5,095	\$902.09	\$11.37	19
22.60	11.30			3,412,748	3,382,359	30,389		3 602.43	13.74	20
13.39	6.70			2,003,805	2,003,805					
10.00	5.00	5.44		1,408,943	1,378,554	30,389				
22.13	9.96			4,542,073	4,542,073			3 865.38	19.15	21
17.59	7.92			3,610,388	3,610,388					
4.50	2.03			931,685	931,685					
15.40	9.24		0.50	2,881,593	2,860,007		21,586	794.84	12.24	22
9.40	5.64		0.50	1,767,305	1,745,719		21,586			
6.00	3.60			1,114,288	1,114,288					
14.70	14.70		1.00	3,843,468	3,809,432		34,036	1,155.22	16.98	23
18.50	12.95			3,214,946	3,214,946			776.06	14.36	24
20.07	16.06	(°)		3,410,800	3,319,209	91,591		3 815.33	15.64	25
19.29	15.43	(°)		3,265,862	3,190,740	75,122				
0.78	0.63	2.50		144,938	128,469	16,469				
21.99	10.68	3.77		2,786,384	2,754,873	10 31,511		622.18	12.98	26
33.26	16.63			4,505,033	4,505,033			634.86	21.11	27
15.50	7.75			2,099,739	2,099,739					
7.50	3.75			1,016,003	1,016,003					
10.26	5.13			1,389,291	1,389,291					
11.78	6.71			2,722,663	2,722,663			3 1,115.57	13.14	28
4.90	2.79			1,132,692	1,132,692					
5.00	2.85			1,165,474	1,165,474					
1.70	0.97			424,497	424,497					
25.15	15.09			2,554,807	2,554,807			3 559.68	14.08	29
14.92	8.95			1,513,707	1,513,707					
10.00	6.00			1,041,100	1,041,100					
27.83	16.70			2,309,820	2,309,820			3 492.60	13.71	30
17.27	10.36			1,432,985	1,432,985					
10.50	6.30			876,835	876,835					
12.50	7.50		1.00	1,521,764	1,506,006		15,758	778.10	9.73	31
15.38	7.69			1,648,168	1,648,168			3 713.55	10.98	32
12.52	6.26			1,341,617	1,341,617					
2.76	1.38			302,853	302,853					
1.20	0.60			3,162	3,162					
0.80	0.40			536	536					
14.01	14.01	16.40	2.00	2,073,456	1,981,920	7,566	83,970	971.99	13.63	33
19.87	17.58	(°)		2,159,904	2,096,658	63,246		3 829.50	15.74	34
19.37	17.13	(°)		2,096,476	2,043,350	53,126				
0.50	0.45	2.50		63,428	53,308	10,120				
16.00	16.00		2.00	2,080,101	2,029,569		50,532	3 949.26	15.19	35
15.74	15.74		2.00	2,046,995	1,996,463		50,532			
7.14	7.14			24,108	24,108					
5.00	5.00			8,998	8,998					
10.00	5.00			658,150	658,150			496.02	4.96	36
17.50	9.71			1,627,224	1,627,224			709.23	12.41	37
14.18	11.34		2.00	1,081,773	1,028,015		53,758	558.33	7.92	38
6.68	5.34		1.00	511,075	484,196		26,879			
7.50	6.00		1.00	570,698	543,819		26,879			
14.00	10.50		0.50	1,696,013	1,680,154		15,859	940.32	13.16	39
11.33	11.33	11.33	1.00	1,102,742	1,074,886	4,221	23,635	758.31	8.59	40

\* Valuation of personal property included in real property valuation.

\* Railroad property subject to special property tax for the school district and to general property tax for the city corporation.

\* Valuation of "other property" included in real property valuation.

\* Rate on bank stock was \$10 and on mortgages, \$2.50.

\* Includes grain-tax levy amounting to \$74, at the rate of  $\frac{1}{4}$  mill per bushel on wheat and  $\frac{1}{4}$  mill per bushel on other grain.

## FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>	
		Total.	Subject to general property taxes.			Subject to special property taxes.		
			Real property.	Personal property.	Other property. <sup>2</sup>		Real property.	Personal property.
41	Omaha, Nebr.....	<sup>3</sup> \$29,155,775	\$18,171,883	\$8,411,536	<sup>3</sup> \$2,572,356	15	15	
	City corporation.....	29,155,775	18,171,883	8,411,536	2,572,356	15	15	
	School district.....	27,803,857	18,171,883	8,411,536	1,220,438	15	15	
42	Fall River, Mass.....	92,626,570	55,022,150	36,130,800	\$1,473,620	100	100	
43	Dayton, Ohio.....	62,631,280	46,930,400	15,245,740	455,140	60	60	
	City corporation.....	62,631,280	46,930,400	15,245,740	455,140	60	60	
	School district.....	62,631,280	46,930,400	15,245,740	455,140	60	60	
44	Grand Rapids, Mich.....	83,528,700	57,411,897	26,116,803		80	80	
45	Nashville, Tenn.....	75,896,248	51,806,110	18,707,056	5,383,082	75	75	
46	Lowell, Mass.....	80,094,804	62,167,445	17,223,800	703,559	100	100	
47	Cambridge, Mass.....	106,958,135	90,839,500	15,942,900	175,735	100	109	
48	Spokane, Wash.....	<sup>3</sup> 85,619,405	<sup>3</sup> 70,532,364	<sup>3</sup> 12,383,558	<sup>3</sup> 2,703,483	41	41	
	City corporation.....	85,619,405	70,532,364	12,383,558	2,703,483	41	41	
	School district.....	85,786,594	<sup>6, 7</sup> 85,786,594	( <sup>6</sup> )	( <sup>7</sup> )	41	41	
49	Bridgeport, Conn.....	84,724,478	71,704,363	13,020,115		100	100	
50	Albany, N. Y.....	93,495,318	81,356,920	5,513,150	6,625,248	100	100	

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

51	Hartford, Conn.....	<sup>3</sup> \$73,940,475	<sup>3</sup> \$65,369,037	<sup>3</sup> \$8,571,438			80	80
	City corporation.....	73,940,475	65,369,037	8,571,438			80	80
	Nine school districts.....	74,304,537	65,597,037	8,707,500			80	80
52	Trenton, N. J.....	67,592,171	57,219,600	9,437,128		\$935,443	100	100
53	New Bedford, Mass.....	83,892,809	50,951,650	31,350,800		1,590,359	100	100
54	San Antonio, Tex.....	73,814,090	55,341,255	18,472,835			80	80
	City corporation.....	73,814,090	55,341,255	18,472,835			80	80
	School district.....	73,814,090	55,341,255	18,472,835			80	80
55	Reading, Pa.....	53,005,950	52,905,950	<sup>13</sup> 100,000			75	75
	City corporation.....	53,005,950	52,905,950	<sup>13</sup> 100,000			75	75
	School district.....	53,005,950	52,905,950	<sup>13</sup> 100,000			75	75
56	Camden, N. J.....	51,817,446	46,293,018	3,759,831		1,764,597	100	100
57	Salt Lake City, Utah.....	58,449,826	42,935,783	15,514,043			65	40
	City corporation.....	58,449,826	42,935,783	15,514,043			65	40
	School district.....	58,449,826	42,935,783	15,514,043			65	40
58	Dallas, Tex.....	62,288,729	41,889,975	20,398,754			67	67
59	Lynn, Mass.....	73,461,065	58,241,180	14,407,460		812,425	100	100
60	Springfield, Mass.....	119,081,778	94,984,660	23,194,260		902,858	100	100
61	Wilmington, Del.....	52,338,566	52,338,566			( <sup>14</sup> )	80	
62	Des Moines, Iowa.....	20,528,531	16,102,931	3,462,110	\$963,490		25	25
	City corporation.....	20,528,531	16,102,931	3,462,110	963,490		25	25
	School district.....	20,528,531	16,102,931	3,462,110	963,490		25	25
63	Lawrence, Mass.....	65,446,007	50,364,175	14,600,925		480,907	100	100
64	Tacoma, Wash.....	<sup>3</sup> 69,939,187	<sup>3</sup> 55,126,816	<sup>3</sup> 11,275,244	<sup>3</sup> 3,537,127		44	50
	City corporation.....	69,939,187	55,126,816	11,275,244	3,537,127		44	50
	Metropolitan Park board.....	69,939,187	55,126,816	11,275,244	3,537,127		44	50
	School district.....	73,786,405	<sup>6, 7</sup> 73,786,405	( <sup>6</sup> )	( <sup>7</sup> )		44	50
65	Kansas City, Kans.....	71,341,895	47,765,000	15,639,695	7,937,200		100	100
	City corporation.....	71,341,895	47,765,000	15,639,695	7,937,200		100	100
	School district.....	71,341,895	47,765,000	15,639,695	7,937,200		100	100
	Park district.....	71,341,895	47,765,000	15,639,695	7,937,200		100	100

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.<sup>3</sup> Figures for city corporation.<sup>4</sup> Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.<sup>5</sup> Average rate; for details, see page 66.<sup>6</sup> Valuation of personal property included in real property valuation.<sup>7</sup> Valuation of other property included in real property valuation.



# GENERAL TABLES.

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## OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

### GROUP II.—CITIES HAVING A POPULATION OF 100,000 TO 300,000 IN 1910—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General prop-erty taxes.	Special prop-erty taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
<sup>4</sup> \$62.16	<sup>4</sup> \$9.32			\$1,812,268	\$1,812,268			<sup>3</sup> \$234.95	\$14.60	41
46.90	7.04			1,367,406	1,367,406					
16.00	2.40			444,862	444,862					
15.84	15.84	\$18.70	\$2.00	1,532,928	1,444,011	\$26,757	\$62,160	776.45	12.33	42
23.87	14.32			1,495,009	1,495,009			537.25	12.82	43
14.67	8.80			918,801	918,801					
9.20	5.52			576,208	576,208					
14.14	11.31			1,181,271	1,181,271			742.01	10.49	44
<sup>5</sup> 14.74	11.06			1,118,956	1,118,956			687.69	10.14	45
17.02	17.02	19.60	2.00	1,419,799	1,351,617	13,790	54,392	753.52	12.85	46
18.61	18.61	21.00	2.00	2,041,567	1,986,081	3,690	51,796	1,020.21	18.98	47
<sup>4</sup> 17.51	<sup>4</sup> 7.18			1,499,134	1,499,134			<sup>3</sup> 820.09	14.36	48
13.00	5.33			1,113,094	1,113,094					
4.50	1.85			386,040	386,040					
<sup>6</sup> 15.71	15.71		( <sup>8</sup> )	1,338,842	1,330,636		8,206	830.19	13.04	49
<sup>6</sup> 15.39	15.39	<sup>9</sup> 10.00		1,403,471	1,337,219	66,252		932.59	14.00	50

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910.

<sup>4</sup> \$20.86	<sup>4</sup> \$16.69		( <sup>10</sup> )	\$1,563,339	\$1,542,214		\$21,125	<sup>3</sup> \$747.52	\$15.59	51
<sup>4</sup> 16.68	13.34		( <sup>8</sup> )	1,252,788	1,233,222		19,566			
<sup>11</sup> 4.16	3.33		( <sup>12</sup> )	310,551	308,992		1,559			
10.70	10.70	\$10.70	\$1.00	743,484	713,227	\$10,009	20,248	698.16	7.47	52
16.14	16.14	<sup>6</sup> 18.94	2.00	1,413,368	1,328,352	30,120	54,896	867.99	14.06	53
<sup>4</sup> 14.69	<sup>4</sup> 11.75		1.00	1,092,817	1,084,566		8,251	764.01	11.23	54
<sup>5</sup> 11.09	8.87		1.00	827,086	818,835		8,251			
3.60	2.88			265,731	265,731					
14.00	10.50		2.00	793,097	742,083		51,014	551.74	7.72	55
10.00	7.50		1.00	555,566	530,059		25,507			
4.00	3.00		1.00	237,531	212,024		25,507			
13.30	13.30	13.30	1.00	713,397	665,702	23,469	24,226	548.11	7.29	56
24.60	13.71		2.00	1,450,892	1,437,866		13,026	630.00	15.50	57
15.00	8.36		2.00	889,774	876,748		13,026			
9.60	5.35			561,118	561,118					
18.00	12.00			1,121,197	1,121,197			676.29	12.17	58
17.10	17.10	20.00	2.00	1,315,092	1,242,292	16,248	56,552	822.30	14.09	59
13.65	13.65	15.80	2.00	1,678,491	1,613,468	14,265	50,758	1,339.11	18.30	60
<sup>6</sup> 14.83	11.86	( <sup>14</sup> )		777,620	776,207	1,413		598.76	8.90	61
66.23	16.56			1,359,608	1,359,608			237.69	15.95	62
<sup>5</sup> 36.23	9.06			743,752	743,752					
30.00	7.50			615,856	615,856					
13.61	13.61	16.40	2.00	938,603	884,294	7,887	46,422	761.96	10.39	63
<sup>4</sup> 18.75	<sup>4</sup> 8.41			1,311,331	1,311,331			<sup>3</sup> 835.16	15.66	64
<sup>6</sup> 11.82	5.30			826,422	826,422					
1.50	0.67			104,909	104,909					
5.15	<sup>15</sup> 2.31			380,000	380,000					
<sup>4</sup> 13.57	<sup>4</sup> 13.57			968,679	968,679			866.53	11.77	65
<sup>6</sup> 7.51	7.51			536,025	536,025					
5.40	5.40			385,568	385,568					
0.66	0.66			47,086	47,086					

<sup>8</sup> So-called "poll taxes" were levied at the rate of \$1, and so-called "military commutation taxes" at the rate of \$2 per capita.

<sup>9</sup> For bank stock. The 1910 mortgage taxes were not received during the fiscal year.

<sup>10</sup> Rates vary from 20 cents to \$2 per capita.

<sup>11</sup> Average rate. The local rates varied from \$2 to \$6.50 per \$1,000 of assessed valuation.

<sup>12</sup> The local rates varied from 20 cents to 65 cents per capita.

<sup>13</sup> Valuation of cattle. Valuation of other personal property included with that of real property.

<sup>14</sup> Horses and mules are taxed at \$1 each.

<sup>15</sup> Computed on estimated distribution of property into real and personal.

## FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>	
		Total.	Subject to general property taxes.			Subject to special property taxes.		
			Real property.	Personal property.	Other property. <sup>2</sup>			
66	Yonkers, N. Y.....	\$74,249,139	\$64,855,640	\$3,206,103		\$6,187,396	100	100
67	Youngstown, Ohio.....	34,573,880	23,596,070	<sup>4</sup> 10,977,810	( <sup>4</sup> )		40	40
	City corporation.....	34,573,880	23,596,070	<sup>4</sup> 10,977,810	( <sup>4</sup> )		40	40
	School district.....	34,573,880	23,596,070	<sup>4</sup> 10,977,810	( <sup>4</sup> )		40	40
68	Houston, Tex.....	60,268,660	48,206,815	12,061,845			50	50
69	Duluth, Minn.....	42,963,358	28,039,245	9,244,155		5,679,958	50	33
	City corporation.....	42,963,358	28,039,245	9,244,155		5,679,958	50	33
	School district.....	42,963,358	28,039,245	9,244,155		5,679,958	50	33
70	St. Joseph, Mo.....	<sup>5</sup> 37,753,520	<sup>5</sup> 25,320,070	<sup>5</sup> 10,453,910	<sup>5</sup> \$1,979,540		50	50
	City corporation.....	37,753,520	25,320,070	10,453,910	1,979,540		50	50
	School district.....	38,133,700	25,702,750	10,518,740	1,912,210		50	50
71	Somerville, Mass.....	66,376,339	58,806,600	7,516,400		53,339	100	100
72	Troy, N. Y.....	<sup>5</sup> 61,971,015	<sup>5</sup> 54,839,509	<sup>5</sup> 2,924,500		<sup>5</sup> 4,207,006	100	100
	City corporation.....	61,971,015	54,839,509	2,924,500		4,207,006	100	100
	School district.....	7,776,204	7,330,000	406,000		40,204	100	100
	County supervisors' fund.....	58,281,524	54,834,109	2,924,500		522,915	100	100
73	Utica, N. Y.....	51,182,661	37,871,319	5,152,700		8,158,642	65	65
74	Elizabeth, N. J.....	54,133,947	46,093,323	5,669,096		2,371,528	100	100
75	Fort Worth, Tex.....	55,475,120	39,744,035	15,731,085			55	55
76	Waterbury, Conn.....	<sup>5</sup> 63,654,111	<sup>5</sup> 51,171,561	<sup>5</sup> 12,482,550			85	80
	City corporation.....	63,654,111	51,171,561	12,482,550			85	80
	Ten school districts.....	6,854,253	<sup>8</sup> 6,854,253	( <sup>8</sup> )			85	80
77	Schenectady, N. Y.....	53,319,475	46,260,260	2,371,000		4,688,215	80	100
78	Hoboken, N. J.....	66,783,563	58,715,300	3,095,200		4,973,063	100	100
79	Manchester, N. H.....	38,155,752	31,723,501	6,432,251			100	100
80	Evansville, Ind.....	35,627,430	<sup>11</sup> 25,655,810	<sup>11</sup> 9,971,620	( <sup>11</sup> )		70	70
	City corporation.....	35,627,430	<sup>11</sup> 25,655,810	<sup>11</sup> 9,971,620	( <sup>11</sup> )		70	70
	School district.....	35,627,430	<sup>11</sup> 25,655,810	<sup>11</sup> 9,971,620	( <sup>11</sup> )		70	70
81	Akron, Ohio.....	<sup>5</sup> 31,458,130	<sup>5</sup> 20,686,190	<sup>5</sup> 10,140,810	<sup>5</sup> 631,130		45	50
	City corporation.....	31,458,130	20,686,190	10,140,810	631,130		45	50
	School district.....	31,523,940	20,743,650	10,149,160	631,130		45	50
82	Norfolk, Va.....	54,174,445	37,358,930	2,330,830	4,483,160	10,001,525	75	40
83	Wilkes-Barre, Pa.....	49,503,503	<sup>8</sup> 49,503,503	( <sup>8</sup> )			60	60
	City corporation.....	49,503,503	<sup>8</sup> 49,503,503	( <sup>8</sup> )			60	60
	School district.....	49,503,503	<sup>8</sup> 49,503,503	( <sup>8</sup> )			60	60
84	Peoria, Ill.....	<sup>5</sup> 20,548,876	<sup>5</sup> 14,746,275	<sup>5</sup> 4,928,585	<sup>5</sup> 874,016		33	33
	City corporation.....	20,548,876	14,746,275	4,928,585	874,016		33	33
	School district.....	21,021,283	15,150,580	4,993,613	877,090		33	33
	Pleasure, driveway, and park district.....	22,321,017	16,180,147	5,136,815	1,004,055		33	33
85	Erie, Pa.....	<sup>5</sup> 23,565,525	<sup>5, 13</sup> 23,565,525	( <sup>13</sup> )			60	60
	City corporation.....	23,565,525	23,565,525	( <sup>13</sup> )			60	60
	School district.....	23,548,390	23,548,390	( <sup>9</sup> )			60	60
86	Savannah, Ga.....	49,847,916	30,089,903	11,979,782	7,778,231		75	75
87	Oklahoma City, Okla.....	<sup>5</sup> 35,431,225	<sup>5</sup> 25,752,598	<sup>5</sup> 6,805,910	<sup>5</sup> 2,872,717		60	60
	City corporation.....	35,431,225	25,752,598	6,805,910	2,872,717		60	60
	School district.....	37,833,347	27,402,166	6,927,138	3,504,043		60	60
88	Harrisburg, Pa.....	42,400,839	<sup>8</sup> 42,400,839	( <sup>8</sup> )			67	67
	City corporation.....	42,400,839	<sup>8</sup> 42,400,839	( <sup>8</sup> )			67	67
	School district.....	42,400,839	<sup>8</sup> 42,400,839	( <sup>8</sup> )			67	67

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.<sup>3</sup> Rate on bank stock was \$10 and on mortgages, \$2.50.<sup>4</sup> Valuation of "other property" included with that of personal property.<sup>5</sup> Figures for city corporation.<sup>6</sup> Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.<sup>7</sup> Average rate; for details, see page 66.



## OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

## GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
\$22.50	\$22.50	( <sup>3</sup> )		\$1,545,534	\$1,528,333	\$17,201		\$930.41	\$19.37	66
28.00	11.20			968,069	968,069			437.28	12.24	67
16.00	6.40			553,182	553,182					
12.00	4.80			414,887	414,887					
17.00	8.50		\$1.00	1,031,596	1,024,567		\$7,029	764.83	13.00	68
32.30	14.37	\$3.82		1,225,939	1,204,254	21,685		547.54	15.62	69
16.75	7.45	2.21		637,056	624,497	12,559				
15.55	6.92	1.61		588,883	579,757	9,126				
<sup>6</sup> 24.60	<sup>6</sup> 12.30			928,953	928,953			<sup>5</sup> 487.75	12.00	70
14.00	7.00			528,549	528,549					
10.50	5.25			400,404	400,404					
16.12	16.12	18.50	2.00	1,113,479	1,069,126	987	43,366	859.40	13.86	71
<sup>6</sup> 19.94	<sup>6</sup> 19.94	( <sup>3</sup> )		1,186,038	1,151,943	34,095		<sup>5</sup> 806.78	15.44	72
<sup>7</sup> 18.50	18.50	( <sup>3</sup> )		1,097,087	1,068,623	28,464				
7.47	7.47	10.00		58,147	57,745	402				
0.44	0.44	10.00		30,804	25,575	5,229				
22.78	14.81	( <sup>3</sup> )		1,041,010	979,958	61,052		687.76	13.99	73
10.36	10.36	10.36	1.00	573,104	536,523	24,581	12,000	737.43	7.64	74
17.50	9.63			970,815	970,815			756.70	13.24	75
<sup>6</sup> 15.23	<sup>6</sup> 12.79		2.00	1,022,582	969,238		53,344	<sup>5</sup> 870.29	13.25	76
<sup>7</sup> 14.80	12.42		2.00	995,165	941,821		53,344			
4.00	<sup>9</sup> 3.36			27,417	27,417					
<sup>7</sup> 20.99	16.96	( <sup>3</sup> )		1,036,783	1,020,748	16,035		732.15	14.24	77
<sup>7</sup> 10.43	10.43	<sup>7</sup> 10.43	1.00	698,139	644,810	51,819	1,510	949.66	9.91	78
16.25	16.25		( <sup>10</sup> )	654,981	620,286		34,695	544.59	8.85	79
18.30	12.81		1.50	673,947	651,982		21,965	511.54	9.36	80
12.80	8.96		1.00	470,674	456,031		14,643			
5.50	3.85		0.50	203,273	195,951		7,322			
<sup>6</sup> 25.53	<sup>6</sup> 11.87			802,972	802,972			<sup>5</sup> 455.47	11.63	81
13.50	6.28			424,685	424,685					
12.00	5.58			378,287	378,287					
<sup>7</sup> 16.53	11.85	<sup>7</sup> 8.76	0.50	825,549	730,121	87,591	7,837	803.16	12.12	82
12.50	7.50		<sup>12</sup> 12.50	665,517	618,794		46,723	737.70	9.22	83
6.75	4.05		<sup>12</sup> 6.75	351,380	334,149		17,231			
5.75	3.45		<sup>12</sup> 5.75	314,137	284,645		29,492			
<sup>6</sup> 39.90	<sup>6</sup> 13.30			819,809	819,809			<sup>5</sup> 306.93	12.25	84
15.50	5.17			318,508	318,508					
19.60	6.53			412,017	412,017					
4.00	1.33			89,284	89,284					
<sup>6</sup> 22.56	<sup>6</sup> 13.54		( <sup>14</sup> )	544,517	531,682		<sup>13</sup> 12,835	<sup>5</sup> 354.24	7.99	85
<sup>7</sup> 13.99	8.39		( <sup>14</sup> )	329,642	329,642		( <sup>13</sup> )			
9.00	5.40		1.00	214,875	202,040		12,835			
13.90	10.43			692,886	692,886			766.14	10.65	86
<sup>6</sup> 16.14	<sup>6</sup> 9.68			571,944	571,944			<sup>5</sup> 551.85	8.91	87
7.60	4.56			269,277	269,277					
8.00	4.80			302,667	302,667					
15.25	10.17		1.00	653,613	646,613		7,000	660.59	10.07	88
9.00	6.00			381,608	381,608					
6.25	4.17		1.00	272,005	265,005		7,000			

\* Valuation of personal property included with that of real property.

\* Computed on estimated distribution of property into real and personal.

\* Polls valued at \$100 each and taxed at \$2.01 per \$100, which is the rate for state, county, and city general property taxes.

\* Valuation of "other property" included with that of real and personal property.

\* Occupation taxes levied on a valuation of \$2,552,685 at \$6.75 per \$1,000 for city and at \$5.75 per \$1,000 for school district.

\* Valuation of personal property and occupations included with that of real property.

\* Polls valued according to occupations for the city corporation and taxed at regular property tax rate. Amount of occupation tax levies included in general property taxes.

## FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>		
		Total.	Subject to general property taxes.			Subject to special property taxes.	Real property.	Personal property.
			Real property.	Personal property.	Other property. <sup>2</sup>			
89	Fort Wayne, Ind.....	\$31,681,520	\$24,491,130	\$5,819,820	\$1,370,570		\$50	\$50
	City corporation.....	31,681,520	24,491,130	5,819,820	1,370,570		50	50
	School district.....	31,681,520	24,491,130	5,819,820	1,370,570		50	50
90	Charleston, S. C.....	18,784,994	<sup>3</sup> 13,742,850	<sup>3</sup> 5,042,144	( <sup>3</sup> )		50	50
	City corporation.....	18,784,994	<sup>3</sup> 13,742,850	<sup>3</sup> 5,042,144	( <sup>3</sup> )		50	50
	School district.....	18,784,994	<sup>3</sup> 13,742,850	<sup>3</sup> 5,042,144	( <sup>3</sup> )		50	50
91	Portland, Me.....	<sup>4</sup> 62,118,030	<sup>4</sup> 44,373,950	<sup>4</sup> 17,744,080			80	100
	City corporation.....	62,118,030	44,373,950	17,744,080			80	100
	Bridge district.....	65,770,954	47,737,178	18,033,776			80	100
92	East St. Louis, Ill.....	<sup>4</sup> 12,899,965	<sup>4</sup> 9,324,499	<sup>4</sup> 1,452,968	<sup>4</sup> 2,122,498		33	33
	City corporation.....	12,899,965	9,324,499	1,452,968	2,122,498		33	33
	School district.....	13,703,479	9,630,685	1,939,930	2,132,864		33	33
93	Terre Haute, Ind.....	32,791,531	22,108,000	9,312,425	1,371,106		60	60
	City corporation.....	32,791,531	22,108,000	9,312,425	1,371,106		60	60
	School district.....	32,791,531	22,108,000	9,312,425	1,371,106		60	60
94	Holyoke, Mass.....	49,862,240	37,371,210	12,007,470		\$483,560	100	100
95	Jacksonville, Fla.....	33,596,220	27,206,520	5,833,425	556,275		80	80
96	Brockton, Mass.....	43,353,742	34,334,925	8,678,552		340,265	100	100
97	Bayonne, N. J.....	44,568,641	35,078,629	8,892,338		597,674	100	100
98	Johnstown, Pa.....	<sup>4</sup> 18,641,095	<sup>4</sup> 18,606,095	<sup>4</sup> 35,000			50	50
	City corporation.....	18,641,095	<sup>7</sup> 18,606,095	<sup>7</sup> 35,000			50	50
	School district.....	18,185,495	<sup>8</sup> 18,185,495	( <sup>8</sup> )			50	50
99	Passaic, N. J.....	32,248,067	27,739,000	4,379,175		129,892	100	100
100	South Bend, Ind.....	23,851,470	15,849,010	6,810,110	1,192,350		50	50
	City corporation.....	23,851,470	15,849,010	6,810,110	1,192,350		50	50
	School district.....	23,851,470	15,849,010	6,810,110	1,192,350		50	50
101	Covington, Ky.....	26,723,491	20,890,005	3,798,240	2,035,246		75	75
102	Wichita, Kans.....	63,864,620	48,310,060	12,717,600	2,836,960		100	100
	City corporation.....	63,864,620	48,310,060	12,717,600	2,836,960		100	100
	School district.....	63,864,620	48,310,060	12,717,600	2,836,960		100	100
103	Altoona, Pa.....	23,577,883	<sup>8</sup> 23,577,883	( <sup>8</sup> )			60	60
	City corporation.....	23,577,883	<sup>8</sup> 23,577,883	( <sup>8</sup> )			60	60
	School district.....	23,577,883	<sup>8</sup> 23,577,883	( <sup>8</sup> )			60	60
104	Allentown, Pa.....	32,773,932	<sup>8</sup> 32,773,932	( <sup>8</sup> )			80	80
	City corporation.....	32,773,932	<sup>8</sup> 32,773,932	( <sup>8</sup> )			80	80
	School district.....	32,773,932	<sup>8</sup> 32,773,932	( <sup>8</sup> )			80	80
105	Springfield, Ill.....	<sup>4</sup> 15,696,216	<sup>4</sup> 11,184,053	<sup>4</sup> 3,965,886	<sup>4</sup> 546,277		33	33
	City corporation.....	15,696,216	11,184,053	3,965,886	546,277		33	33
	School district.....	16,217,966	<sup>8</sup> 15,533,480	( <sup>8</sup> )	684,486		33	33
	Pleasure, driveway, and park district.....	15,696,216	11,184,053	3,965,886	546,277		33	33
106	Pawtucket, R. I.....	47,416,080	39,296,220	8,119,860			100	100
107	Mobile, Ala.....	30,228,723	21,853,853	4,482,722	3,892,148		60	60
108	Saginaw, Mich.....	25,798,102	16,354,475	9,443,627			70	70
109	Canton, Ohio.....	<sup>4</sup> 19,799,380	<sup>4</sup> 14,038,560	<sup>4,10</sup> 5,760,820	( <sup>10</sup> )		50	50
	City corporation.....	19,799,380	14,038,560	<sup>10</sup> 5,760,820	( <sup>10</sup> )		50	50
	School district.....	19,893,240	14,116,450	<sup>10</sup> 5,776,790	( <sup>10</sup> )		50	50

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.<sup>3</sup> Valuation of "other property" included with that of real and personal property.<sup>4</sup> Figures for city corporation.<sup>5</sup> Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.



# GENERAL TABLES.

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## OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

### GROUP III.—CITIES HAVING A POPULATION OF 50,000 TO 100,000 IN 1910—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
\$17.70	\$8.85		\$2.75	\$590,910	\$560,762		\$30,148	\$495.54	\$8.77	89
10.80	5.40		2.00	364,086	342,160		21,926			90
6.90	3.45		0.75	226,824	218,602		8,222			
29.75	14.87			558,854	558,854			319.29	9.50	90
27.25	13.62			511,891	511,891					91
2.50	1.25			46,963	46,963					
§ 15.67	§ 13.30		2.00	1,006,774	973,404		33,370	§ 1,060.56	16.62	91
15.30	12.98		2.00	983,510	950,140		33,370			92
0.35	0.30			23,264	23,264					
§ 39.53	§ 13.18			509,893	509,893			§ 220.34	8.71	92
16.90	5.63			218,009	218,009					93
21.30	7.10			291,884	291,884					
18.85	11.31		1.24	629,419	618,120		11,299	563.84	10.63	93
11.50	6.90		0.50	381,658	377,102		4,556			94
7.35	4.41		0.74	247,761	241,018		6,743			
14.71	14.71	\$17.00	2.00	763,162	726,264	\$8,220	28,678	863.71	12.72	94
§ 14.83	11.86			498,396	498,396			582.27	8.64	95
17.55	17.55	20.30	2.00	795,542	754,999	6,907	33,636	762.22	13.40	96
13.11	13.11	13.11		584,295	576,459	7,836		802.39	10.52	97
§ 21.77	§ 10.88		2.00	426,774	405,744		21,030	§ 335.98	7.31	98
11.00	5.50		1.00	215,567	205,052		10,515			99
§ 11.04	5.52		1.00	211,207	200,692		10,515			
11.13	11.13	11.13	1.00	365,220	357,501	1,446	6,273	588.76	6.55	99
21.90	10.95		1.00	522,347	522,347		( <sup>9</sup> )	444.29	9.73	100
12.90	6.45		0.50	307,684	307,684		( <sup>9</sup> )			101
9.00	4.50		0.50	214,663	214,663		( <sup>9</sup> )			
17.50	13.12			467,661	467,661			501.66	8.78	101
11.30	11.30			721,670	721,670			1,217.63	13.76	102
7.00	7.00			447,052	447,052					103
4.30	4.30			274,618	274,618					
17.00	10.20			400,823	400,823			452.32	7.69	103
10.00	6.00			235,778	235,778					104
7.00	4.20			165,045	165,045					
11.40	9.12		2.00	398,315	373,623		24,692	631.32	7.20	104
6.40	5.12		1.00	222,099	209,753		12,346			105
5.00	4.00		1.00	176,216	163,870		12,346			
§ 35.50	§ 11.83			557,162	557,162			§ 303.73	10.78	105
13.20	4.40			207,298	207,298					106
17.30	5.77			280,665	280,665					
4.40	1.47			69,199	69,199					106
14.74	14.74		1.00	704,530	698,913		5,617	918.52	13.54	106
11.00	6.60			332,516	332,516			586.73	6.45	107
21.89	15.32			564,734	564,734			510.75	11.18	108
§ 26.36	§ 13.18			521,850	521,850			§ 394.28	10.39	109
14.30	7.15			283,131	283,131					110
12.00	6.00			238,719	238,719					

<sup>6</sup> Average rate; for details, see page 66.

<sup>7</sup> Valuation of cattle. Valuation of other personal property included with that of real property.

<sup>8</sup> Valuation of personal property included with that of real property.

<sup>9</sup> Not reported.

<sup>10</sup> Valuation of "other property" included with that of personal property.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>	
		Total.	Subject to general property taxes.			Subject to special property taxes.		
			Real property.	Personal property.	Other property. <sup>2</sup>			
110	Binghamton, N. Y.....	\$27,739,650	\$23,645,088	\$1,526,200		\$2,568,362	80	80
111	Sioux City, Iowa.....	8,733,046	6,497,879	1,907,844	\$327,323		25	25
	City corporation.....	8,733,046	6,497,879	1,907,844	327,323		25	25
	School district.....	8,733,046	6,497,879	1,907,844	327,323		25	25
112	Lancaster, Pa.....	24,645,111	<sup>5</sup> 24,645,111	( <sup>5</sup> )			60	60
	City corporation.....	24,645,111	<sup>5</sup> 24,645,111	( <sup>5</sup> )			60	60
	School district.....	24,645,111	<sup>5</sup> 24,645,111	( <sup>5</sup> )			60	60
113	Springfield, Ohio.....	<sup>7</sup> 22,581,030	<sup>7</sup> 15,179,890	<sup>7</sup> 6,953,250	447,890		60	60
	City corporation.....	22,581,030	15,179,890	6,953,250	447,890		60	60
	School district.....	23,217,570	15,567,700	7,201,980	447,890		60	60
114	Atlantic City, N. J.....	64,674,827	59,992,035	3,657,979		1,024,813	100	100
115	Little Rock, Ark.....	<sup>7</sup> 25,353,134	<sup>7</sup> 16,859,050	<sup>7</sup> 7,877,790	<sup>7</sup> 616,294		33	33
	City corporation.....	25,353,134	16,859,050	7,877,790	616,294		33	33
	School district.....	28,077,860	<sup>6</sup> 28,077,860	( <sup>5</sup> )	( <sup>5</sup> )		33	33
116	Rockford, Ill.....	<sup>7</sup> 17,849,380	<sup>7</sup> 11,549,474	<sup>7</sup> 5,689,868	<sup>7</sup> 610,038		33	33
	City corporation.....	17,849,380	11,549,474	5,689,868	610,038		33	33
	School district.....	17,849,380	11,549,474	5,689,868	610,038		33	33
	Pleasure, driveway, and park district.....	19,610,529	12,784,716	5,978,012	847,801		33	33
117	Bay City, Mich.....	17,602,535	13,072,655	4,529,880			75	75
118	York, Pa.....	20,658,241	<sup>5</sup> 20,593,746	<sup>11</sup> 64,495			60	60
	City corporation.....	20,658,241	<sup>5</sup> 20,593,746	<sup>11</sup> 64,495			60	60
	School district.....	20,658,241	<sup>5</sup> 20,593,746	<sup>11</sup> 64,495			60	60
119	Sacramento, Cal.....	<sup>7</sup> 36,569,050	<sup>7</sup> 30,121,500	<sup>7</sup> 6,225,750	<sup>7</sup> 221,800		60	40
	City corporation.....	36,569,050	30,121,500	6,225,750	221,800		60	40
	School district.....	35,839,455	29,563,600	6,054,075	221,780		60	40
120	Chattanooga, Tenn.....	25,794,370	18,528,940	5,255,690	2,009,740		60	100
121	Malden, Mass.....	40,718,578	30,115,200	10,438,200		165,178	100	100
122	Pueblo, Colo.....	16,097,030	13,630,685	2,148,005	318,340		50	50
	City corporation.....	16,097,030	13,630,685	2,148,005	318,340		50	50
	School district.....	16,097,030	13,630,685	2,148,005	318,340		50	50
123	Haverhill, Mass.....	32,929,962	24,738,350	7,426,000		765,612	100	100
124	Lincoln, Nebr.....	<sup>7</sup> 8,843,573	<sup>7</sup> 5,094,020	<sup>7</sup> 3,255,555	<sup>7</sup> 493,998		20	20
	City corporation.....	8,843,573	5,094,020	3,255,555	493,998		20	20
	School district.....	9,684,798	5,812,755	3,413,560	458,483		20	20
125	New Britain, Conn.....	27,260,397	19,440,305	7,820,092			75	75
126	Salem, Mass.....	33,218,328	23,439,700	9,496,450		282,178	100	100
127	Topeka, Kans.....	45,263,870	28,344,595	12,260,850	4,658,425		100	100
	City corporation.....	45,263,870	28,344,595	12,260,850	4,658,425		100	100
	School district.....	45,263,870	28,344,595	12,260,850	4,658,425		100	100
128	Davenport, Iowa.....	<sup>7</sup> 28,426,825	<sup>7</sup> 13,979,930	<sup>7</sup> 9,213,085	<sup>7</sup> 233,810		50	50
	City corporation.....	23,426,825	13,979,930	9,213,085	233,810		50	50
	School district.....	12,116,851	<sup>5</sup> 12,116,851	( <sup>5</sup> )	( <sup>5</sup> )		25	25
129	McKeesport, Pa.....	24,067,626	<sup>5</sup> 24,067,626	( <sup>5</sup> )			50	50
	City corporation.....	24,067,626	<sup>5</sup> 24,067,626	( <sup>5</sup> )			50	50
	School district.....	24,067,626	<sup>5</sup> 24,067,626	( <sup>5</sup> )			50	50
130	Wheeling, W. Va.....	60,865,024	37,412,125	18,046,050	5,406,849		100	100
	City corporation.....	60,865,024	37,412,125	18,046,050	5,406,849		100	100
	School district.....	60,865,024	37,412,125	18,046,050	5,406,849		100	100
131	Augusta, Ga.....	26,229,505	16,422,675	7,588,894	2,217,936		80	80
132	Macon, Ga.....	23,063,533	<sup>15</sup> 14,654,162	<sup>15</sup> 8,409,371	( <sup>16</sup> )		67	67

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.<sup>3</sup> Rate on bank stock was \$10 and on mortgages, \$2.50.<sup>4</sup> Average rate; for details, see page 66.<sup>5</sup> Valuation of personal property included with that of real property.<sup>6</sup> Estimated.<sup>7</sup> Figures for city corporation.<sup>8</sup> Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.



## OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910.

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
\$24.50	\$19.60	( <sup>9</sup> )		\$632,267	\$616,697	\$15,570		\$572.62	\$13.05	110
63.95	15.99			558,485	558,485			182.59	11.68	111
<sup>4</sup> 37.75	9.44			329,679	329,679					
26.20	6.55			228,806	228,806					
13.00	7.80		\$1.00	327,487	320,387		<sup>6</sup> \$7,100	521.84	6.78	112
8.00	4.80			197,161	197,161					
5.00	3.00		1.00	130,326	123,226		<sup>6</sup> 7,100			
<sup>8</sup> 26.16	<sup>8</sup> 15.70			590,697	590,697			<sup>7</sup> 481.26	12.59	113
17.62	10.57			397,990	397,990					
8.30	4.98			192,707	192,707					
14.67	14.67	14.67	1.00	959,566	933,809	15,035	10,722	1,401.40	20.56	114
<sup>8</sup> 12.75	<sup>8</sup> 4.25		1.00	340,311	323,311		17,000	<sup>7</sup> 551.86	7.04	115
5.00	1.67			126,766	126,766					
7.00	2.23		1.00	213,545	196,545		17,000			
<sup>8</sup> 31.69	<sup>8</sup> 10.56			565,590	565,590			<sup>7</sup> 393.15	12.46	116
14.37	4.79			256,463	256,463					
14.10	4.70			251,668	251,668					
2.93	0.98			57,459	57,459					
<sup>10</sup> 28.47	21.35			501,120	501,120			389.73	11.10	117
15.50	9.30		( <sup>12</sup> )	339,956	320,437		19,519	461.64	7.16	118
8.50	5.10		<sup>12</sup> 8.50	182,694	175,829		6,865			
7.00	4.20		( <sup>12</sup> )	157,262	144,608		12,654			
<sup>8</sup> 20.61	<sup>8</sup> 11.39			753,550	753,550			<sup>7</sup> 818.17	16.86	119
16.00	8.85			585,105	585,105					
4.70	2.60			168,445	168,445					
16.50	10.78			425,608	425,608			578.30	9.54	120
15.89	15.89	18.50	2.00	671,940	644,394	3,056	24,490	917.00	14.58	121
<sup>8</sup> 34.16	<sup>8</sup> 17.08			549,839	549,839			362.59	12.39	122
<sup>4</sup> 21.70	10.85			349,254	349,254					
<sup>4</sup> 12.46	6.23			200,585	200,585					
16.11	16.11	19.00	2.00	555,505	518,114	14,547	22,844	746.46	12.07	123
<sup>8</sup> 64.57	<sup>8</sup> 12.91		1.00	581,015	571,015		<sup>6</sup> 10,000	<sup>7</sup> 201.11	12.99	124
35.00	7.00		1.00	319,525	309,525		<sup>6</sup> 10,000			
27.00	5.40			261,490	261,490					
<sup>4</sup> 17.41	13.06		( <sup>13</sup> )	481,528	474,688		6,840	620.74	10.81	125
15.43	15.43	18.50	2.00	536,740	508,116	5,220	23,404	760.20	11.75	126
12.30	12.30			556,745	556,745			1,036.17	12.74	127
6.30	6.30			285,162	285,162					
6.00	6.00			271,583	271,583					
<sup>8</sup> 28.31	<sup>8</sup> 14.16			663,137	663,137			<sup>7</sup> 544.46	15.41	128
<sup>4</sup> 17.91	8.96			419,588	419,588					
20.10	5.02			243,549	243,549					
20.75	10.38			499,403	499,403			563.72	11.70	129
10.75	5.38			258,727	258,727					
10.00	5.00			240,676	240,676					
6.45	6.45		( <sup>14</sup> )	392,580	392,580		( <sup>14</sup> )	1,461.66	9.43	130
3.50	3.50		( <sup>14</sup> )	213,028	213,028		( <sup>14</sup> )			
2.95	2.95			179,552	179,552					
12.50	10.00			327,869	327,869			639.12	7.99	131
12.50	8.33		2.00	290,922	288,294		2,628	567.16	7.09	132

<sup>9</sup> Valuation of "other property" included with that of real property.<sup>10</sup> Average rate. The rates vary in the different wards; details not reported.<sup>11</sup> Valuation of cattle. Valuation of other personal property included with that of real property.<sup>12</sup> Occupation taxes levied on a valuation of \$507,655 at the rate of \$8.50 per \$1,000 valuation for the city and \$2.50 per \$1,000 valuation for the school district. Rate of poll tax for the school district was \$1 per capita.<sup>13</sup> So-called "poll taxes" were levied at the rate of \$1, and so-called "military commutation taxes" at the rate of \$2 per capita.<sup>14</sup> Not reported.<sup>15</sup> Valuation of "other property" included with that of real and personal property.

## FINANCIAL STATISTICS OF CITIES.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.				REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>	
		Total.	Subject to general property taxes.				
			Real property.	Personal property.	Other property. <sup>2</sup>		
133	Berkeley, Cal.....	<sup>3</sup> \$35,648,261	<sup>3</sup> \$32,140,065	<sup>3</sup> \$3,338,077	<sup>2</sup> \$170,119	60	60
	City corporation.....	35,648,261	32,140,065	3,338,077	170,119	60	60
	School district.....	34,586,907	<sup>5, 6</sup> 34,586,907	( <sup>6</sup> )	( <sup>6</sup> )	60	60
134	Superior Wis.....	21,943,605	16,968,800	4,974,805		68	60
135	Newton, Mass.....	74,507,510	52,218,000	22,201,500	\$88,010	100	100
136	San Diego, Cal.....	<sup>3</sup> 43,299,019	<sup>2</sup> 39,624,562	<sup>3</sup> 2,827,383	<sup>2</sup> 847,074	50	20
	City corporation.....	43,299,019	39,624,562	2,827,383	847,074	50	20
	School district.....	25,803,822	24,026,366	1,269,275	508,181	40	10
137	Kalamazoo, Mich.....	20,562,430	13,991,220	6,571,210		60	60
	City corporation.....	20,562,430	13,991,220	6,571,210		60	60
	School district.....	20,562,430	13,991,220	6,571,210		60	60
138	El Paso, Tex.....	28,581,420	22,528,820	6,052,600		60	60
139	Butte, Mont.....	22,398,530	16,076,420	6,068,215	253,895	75	75
	City corporation.....	22,398,530	16,076,420	6,068,215	253,895	75	75
	School district.....	22,398,530	16,076,420	6,068,215	253,895	75	75
140	Flint, Mich.....	14,387,635	10,120,790	4,266,845		70	70
	City corporation.....	14,387,635	10,120,790	4,266,845		70	70
	School district.....	14,387,635	10,120,790	4,266,845		70	70
141	Chester, Pa.....	17,893,745	<sup>6</sup> 17,858,720	<sup>8</sup> 35,025		70	70
	City corporation.....	17,893,745	<sup>6</sup> 17,858,720	<sup>8</sup> 35,025		70	70
	School district.....	17,893,745	<sup>6</sup> 17,858,720	<sup>8</sup> 35,025		70	70
142	Dubuque, Iowa.....	<sup>3</sup> 25,636,110	<sup>3</sup> 18,109,920	<sup>3</sup> 6,345,640	<sup>2</sup> 1,180,550	100	100
	City corporation.....	25,636,110	18,109,920	6,345,640	1,180,550	100	100
	School district.....	7,639,131	5,588,095	1,933,540	117,496	25	25
143	Montgomery, Ala.....	21,791,788	15,645,240	4,596,642	1,549,906	50	50
144	Woonsocket, R. I.....	21,504,050	17,726,450	3,777,600		100	100
145	Racine, Wis.....	24,464,231	17,630,400	6,833,831		50	50
146	Fitchburg, Mass.....	30,122,175	22,809,075	6,978,475	334,625	100	100
147	Tampa, Fla.....	19,371,435	<sup>9</sup> 15,782,520	<sup>9</sup> 3,588,915	( <sup>6</sup> )	60	60
148	Elmira, N. Y.....	22,345,910	19,121,054	1,304,160	1,920,696	80	60
149	Galveston, Tex.....	25,734,412	21,289,238	4,445,174		67	67
	City corporation.....	25,734,412	21,289,238	4,445,174		67	67
	School district.....	25,734,412	21,289,238	4,445,174		67	67
150	Quincy, Ill.....	10,238,386	6,843,756	3,185,357	209,273	33	33
	City corporation.....	10,238,386	6,843,756	3,185,357	209,273	33	33
	School district.....	10,238,386	6,843,756	3,185,357	209,273	33	33
151	Knoxville, Tenn.....	22,197,690	18,412,000	2,482,200	1,303,490	80	80
152	New Castle, Pa.....	17,895,590	<sup>6</sup> 17,827,245	<sup>8</sup> 68,345		60	60
	City corporation.....	17,895,590	<sup>6</sup> 17,827,245	<sup>8</sup> 68,345		60	60
	School district.....	17,895,590	<sup>6</sup> 17,827,245	<sup>8</sup> 68,345		60	69
153	West Hoboken, N. J.....	23,100,388	21,512,950	1,580,340	7,098	100	100
154	Hamilton, Ohio.....	<sup>4</sup> 14,763,090	<sup>5, 6</sup> 14,763,090	( <sup>6</sup> )	( <sup>6</sup> )	50	50
	City corporation.....	14,763,090	<sup>11</sup> 14,763,090	( <sup>6</sup> )	( <sup>6</sup> )	50	50
	School district.....	14,930,780	<sup>11</sup> 14,930,780	( <sup>6</sup> )	( <sup>6</sup> )	50	50
155	Springfield, Mo.....	<sup>3</sup> 12,153,837	<sup>2</sup> 7,674,290	<sup>3</sup> 3,757,809	721,738	50	50
	City corporation.....	12,153,837	7,674,290	3,757,809	721,738	50	50
	School district.....	11,853,612	7,937,845	3,915,767	( <sup>12</sup> )	50	50
156	Lexington, Ky.....	26,723,491	20,890,005	3,798,240	2,035,246	75	75
157	Roanoke, Va.....	27,593,917	9,386,946	3,502,781	14,078,723	50	50

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.<sup>3</sup> Figures for city corporation.<sup>4</sup> Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.<sup>5</sup> Valuation of personal property included with that of real property.<sup>6</sup> Valuation of "other property" included with that of real property.<sup>7</sup> Average rate; for details, see page 66.



## OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 87. For a text discussion of this table, see page 65.]

## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
\$13. 29	\$7. 96			\$473, 173	\$473, 173			<sup>2</sup> \$881. 64	\$11. 70	133
<sup>11</sup> 9. 88 3. 50	5. 93 2. 10			352, 119 121, 054	352, 119 121, 054					
<sup>7</sup> 20. 88	13. 78			458, 161	458, 161			543. 37	11. 35	134
16. 18	16. 18	\$18. 60	\$2. 00	1, 227, 019	1, 204, 108	\$1, 637	\$21. 274	1, 871. 77	30. 29	135
<sup>4</sup> 16. 58	<sup>4</sup> 7. 55			717, 710	717, 710			<sup>3</sup> 1, 094. 02	18. 13	136
13. 00 6. 00	5. 92 2. 09			562, 887 154, 823	562, 887 154, 823					
17. 08	10. 25			351, 206	351, 206			521. 40	8. 91	137
10. 00 7. 08	6. 00 4. 25			205, 624 145, 582	205, 624 145, 582					
<sup>7</sup> 19. 47	11. 68			556, 405	556, 405			727. 65	14. 17	138
17. 60	13. 20		2. 00	415, 651	394, 219		21. 432	571. 90	10. 07	139
12. 10 5. 50	9. 08 4. 12		2. 00	292, 454 123, 197	271, 022 123, 197		21, 432			
18. 01	12. 61			259, 121	259, 121			373. 22	6. 72	140
12. 61 5. 40	8. 83 3. 78			181, 428 77, 693	181, 428 77, 693					
16. 00	11. 20		1. 00	295, 559	286, 299		9, 260	464. 33	7. 43	141
10. 00 6. 00	7. 00 4. 20		1. 00	178, 937 116, 622	178, 937 107, 362		9, 260			
<sup>4</sup> 17. 57	<sup>4</sup> 17. 57			450, 315	450, 315			<sup>3</sup> 665. 98	11. 70	142
12. 50 17. 00	12. 50 4. 25			320, 450 129, 865	320, 450 129, 865					
11. 25	5. 63		3. 00	255, 582	245, 158		10, 424	571. 42	6. 43	143
15. 23	15. 23		1. 00	329, 690	327, 485		2, 205	564. 04	8. 59	144
14. 78	7. 39			361, 670	361, 670			643. 76	9. 52	145
16. 38	16. 38	18. 80	2. 00	514, 871	487, 606	6, 291	20, 974	796. 34	13. 06	146
19. 74	11. 84			382, 313	382, 313			512. 72	10. 12	147
<sup>7</sup> 21. 09	16. 35	(10)		437, 330	426, 355	10, 975		601. 08	11. 76	148
18. 80	12. 53			483, 807	483, 807			695. 88	13. 08	149
16. 80 2. 00	11. 20 1. 33			432, 338 51, 469	432, 338 51, 469					
37. 90	12. 63			388, 035	388, 035			279. 84	10. 61	150
23. 70 14. 20	7. 90 4. 73			242, 650 145, 385	242, 650 145, 385					
17. 50	14. 00		1. 00	394, 130	388, 460		5, 670	610. 73	10. 69	151
19. 00	11. 40		(12)	355, 117	340, 017		15, 100	493. 26	9. 37	152
10. 50 8. 50	6. 30 5. 10		<sup>12</sup> 10. 50 <sup>12</sup> 1. 00	195, 981 159, 136	187, 904 152, 113		8, 077 7, 023			
8. 19	8. 19	8. 19		189, 400	189, 342	58		652. 50	5. 35	153
<sup>4</sup> 26. 25	<sup>4</sup> 13. 13			387, 604	387, 604			<sup>3</sup> 418. 47	10. 99	154
15. 13 11. 00	7. 57 5. 50			223, 366 164, 238	223, 366 164, 238					
<sup>4</sup> 16. 25	<sup>4</sup> 8. 12			197, 556	197, 556			<sup>3</sup> 345. 27	5. 61	155
6. 50 10. 00	3. 25 5. 00	(13)		79, 020 118, 536	79, 020 118, 536	(13)				
17. 50	13. 12			467, 661	467, 661			761. 37	13. 32	156
12. 50	6. 25	10. 00	0. 50	348, 034	338, 669	6, 255	3, 110	791. 25	9. 89	715

<sup>8</sup> Valuation of cattle. Valuation of other personal property included with that of real property.<sup>9</sup> Valuation of "other property" included with that of real and personal property.<sup>10</sup> Rate on bank stock was \$10 and on mortgages, \$2.50.<sup>11</sup> Includes valuation of personal property and "other property."<sup>12</sup> Occupation taxes levied on a valuation of \$769,240 for the city corporation at the rate of \$10.50 per \$1,000 valuation. Poll taxes for the school district levied at the rate of \$1 per capita.<sup>13</sup> Not reported.

TABLE 29.—ASSESSED VALUATION OF PROPERTY, BASIS

[For a list of the cities arranged alphabetically by states, with the number

GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

City number.	CITY, AND DIVISION OF GOVERNMENT.	ASSESSED VALUATION OF PROPERTY.					REPORTED BASIS OF ASSESSMENT IN PRACTICE (PER CENT OF TRUE VALUE). <sup>1</sup>	
		Total.	Subject to general property taxes.			Subject to special property taxes.		
			Real property.	Personal property.	Other property. <sup>2</sup>			
158	Joliet, Ill.....	\$7,043,265	\$5,071,718	\$1,657,309	\$314,238		\$33	\$33
	City corporation.....	7,043,265	5,071,718	1,657,309	314,238		33	33
	City schools.....	7,043,265	5,071,718	1,657,309	314,238		33	33
	Township high school.....	7,043,265	5,071,718	1,657,309	314,238		33	33
159	Auburn, N. Y.....	18,973,034	16,758,866	934,690		\$1,279,478	83	100
160	East Orange, N. J.....	47,688,770	43,907,975	3,658,900		121,895	100	100
161	Taunton, Mass.....	22,780,761	16,987,440	4,942,339		850,982	100	100
162	Charlotte, N. C.....	15,542,365	10,266,890	5,275,475			60	60
163	Everett, Mass.....	27,859,300	23,422,000	4,437,300			100	100
164	Portsmouth, Va.....	11,002,576	8,215,997	759,064	965,028	1,062,487	50	50
165	Oshkosh, Wis.....	22,469,015	16,632,415	5,836,600			82	82
166	Cedar Rapids, Iowa.....	26,131,732	<sup>5</sup> 21,105,294	<sup>5</sup> 5,026,438	( <sup>5</sup> )		100	100
	City corporation.....	26,131,732	<sup>5</sup> 21,105,294	<sup>5</sup> 5,026,438	( <sup>5</sup> )		100	100
	School district.....	26,131,732	<sup>5</sup> 21,105,294	<sup>5</sup> 5,026,438	( <sup>5</sup> )		100	100
167	Quincy, Mass.....	32,456,380	24,989,525	7,218,325		248,530	100	100
168	Chelsea, Mass.....	25,811,000	22,617,000	3,154,500		39,500	100	100
169	Perth Amboy, N. J.....	16,906,533	12,414,958	3,101,754		1,389,821	100	100
170	Pittsfield, Mass.....	25,036,492	19,776,495	5,259,997			100	100
171	Joplin, Mo.....	<sup>6</sup> 8,802,708	<sup>6</sup> 6,248,959	<sup>6</sup> 2,138,515	415,234		40	40
	City corporation.....	8,802,708	6,248,959	2,138,515	415,234		40	40
	School district.....	9,169,593	6,448,800	2,305,559	415,234	( <sup>6</sup> )	40	40
172	Williamsport, Pa.....	14,131,272	<sup>9</sup> 14,131,272	( <sup>9</sup> )			75	75
	City corporation.....	14,131,272	<sup>9</sup> 14,131,272	( <sup>9</sup> )			75	75
	School district.....	14,131,272	<sup>9</sup> 14,131,272	( <sup>9</sup> )			75	75
173	Jackson, Mich.....	16,046,465	12,180,080	3,866,385			60	60
174	Jamestown, N. Y.....	<sup>6</sup> 15,426,925	13,076,445	568,225		<sup>6</sup> 1,782,255	60	60
	City corporation.....	15,426,925	13,076,445	568,225		1,782,255	60	60
	School district.....	14,056,440	13,076,445	568,225		411,770	60	60
175	Amsterdam, N. Y.....	13,777,601	11,153,881	375,400		2,248,320	60	60
176	Lansing, Mich.....	13,734,565	10,929,240	2,805,325			70	70
177	Huntington, W. Va.....	22,074,461	12,890,840	5,966,140	3,217,481		80	80
	City corporation.....	22,074,461	12,890,840	5,966,140	3,217,481		80	80
	School district.....	22,074,461	12,890,840	5,966,140	3,217,481		80	80
178	Decatur, Ill.....	<sup>6</sup> 7,432,370	<sup>6</sup> 5,007,316	<sup>6</sup> 2,195,186	<sup>6</sup> 229,868		33	33
	City corporation.....	7,432,370	5,007,316	2,195,186	229,868		33	33
	School district.....	8,156,330	<sup>9, 10</sup> 8,156,330	( <sup>9</sup> )	( <sup>10</sup> )		33	33
179	Mount Vernon, N. Y.....	<sup>8</sup> 34,819,274	31,035,655	262,420		3,521,199	100	100
	City corporation.....	34,819,274	31,035,655	262,420		3,521,199	100	100
	School district.....	31,298,075	31,035,655	262,420			100	100
180	Lima, Ohio.....	11,698,860	9,070,150	2,041,306	587,404		60	60
	City corporation.....	11,698,860	9,070,150	2,041,306	587,404		60	60
	School district.....	11,698,860	9,070,150	2,041,306	587,404		60	60
181	Niagara Falls, N. Y.....	38,056,713	25,500,000	280,000		12,276,713	40	25
182	La Crosse, Wis.....	21,664,277	14,503,706	7,160,571			86	86
183	Newport, Ky.....	13,039,056	11,389,075	1,046,771	603,210		67	67
184	Pasadena, Cal.....	<sup>6</sup> 38,896,541	<sup>6</sup> 33,877,570	<sup>6</sup> 4,875,841	<sup>6</sup> 143,130		60	60
	City corporation.....	38,896,541	33,877,570	4,875,841	143,130		60	60
	School district.....	41,287,046	<sup>9, 10</sup> 41,287,046	( <sup>9</sup> )	( <sup>10</sup> )		60	60

<sup>1</sup> For property subject to general property taxes.<sup>2</sup> Includes only property given a separate classification by the cities and not included with real or personal property; in the majority of cities, however, property of the same character as that included under this head is classed either as real or personal.<sup>3</sup> Average rate; for details, see page 66.<sup>4</sup> Rate on bank stock was \$10 and on mortgages, \$2.50.<sup>5</sup> Valuation of "other property" included with that of real and personal property.



## GENERAL TABLES.

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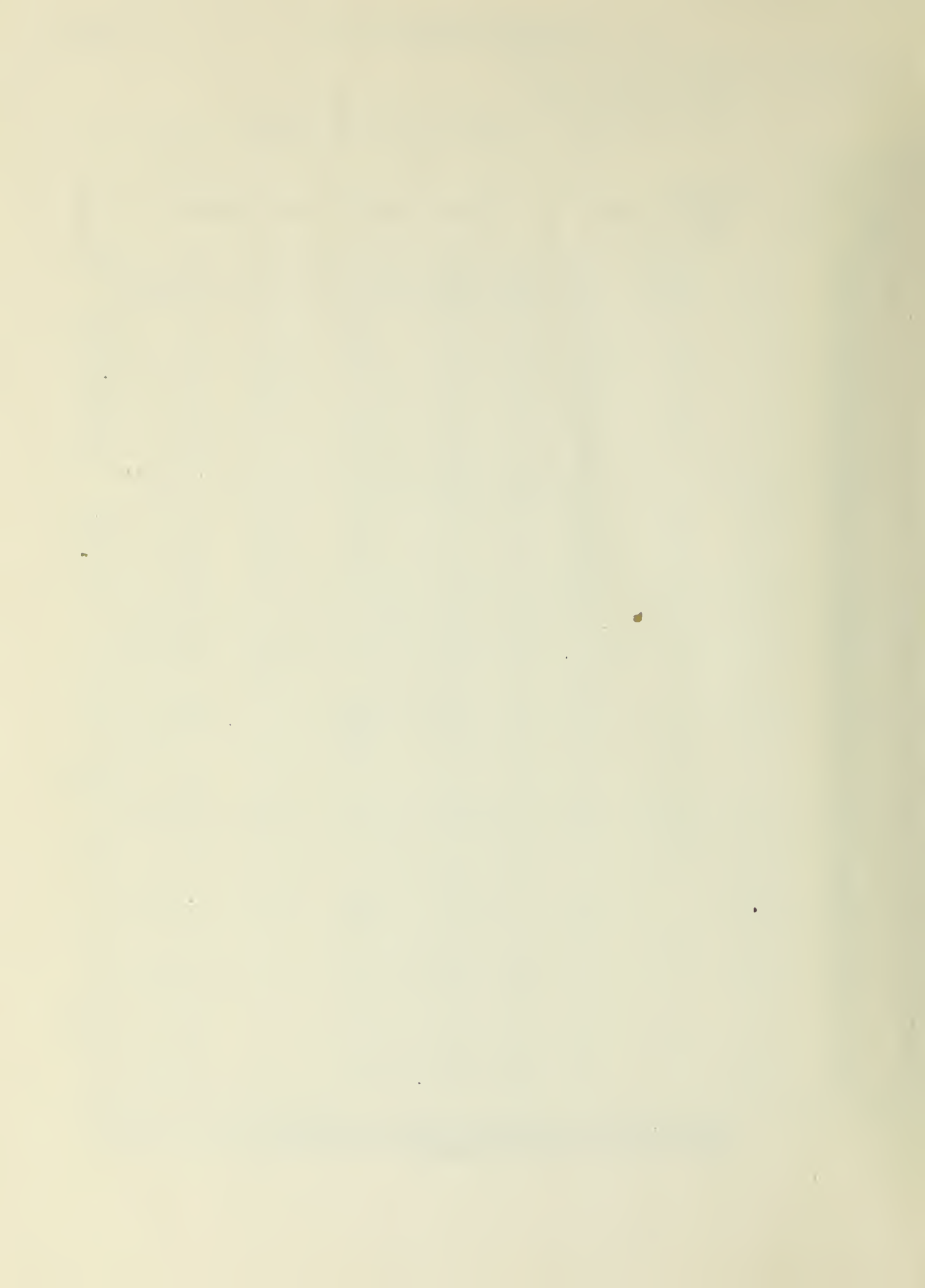
## OF ASSESSMENT, AND TAXES LEVIED: 1910—Continued.

assigned to each, see page 57. For a text discussion of this table, see page 65.]

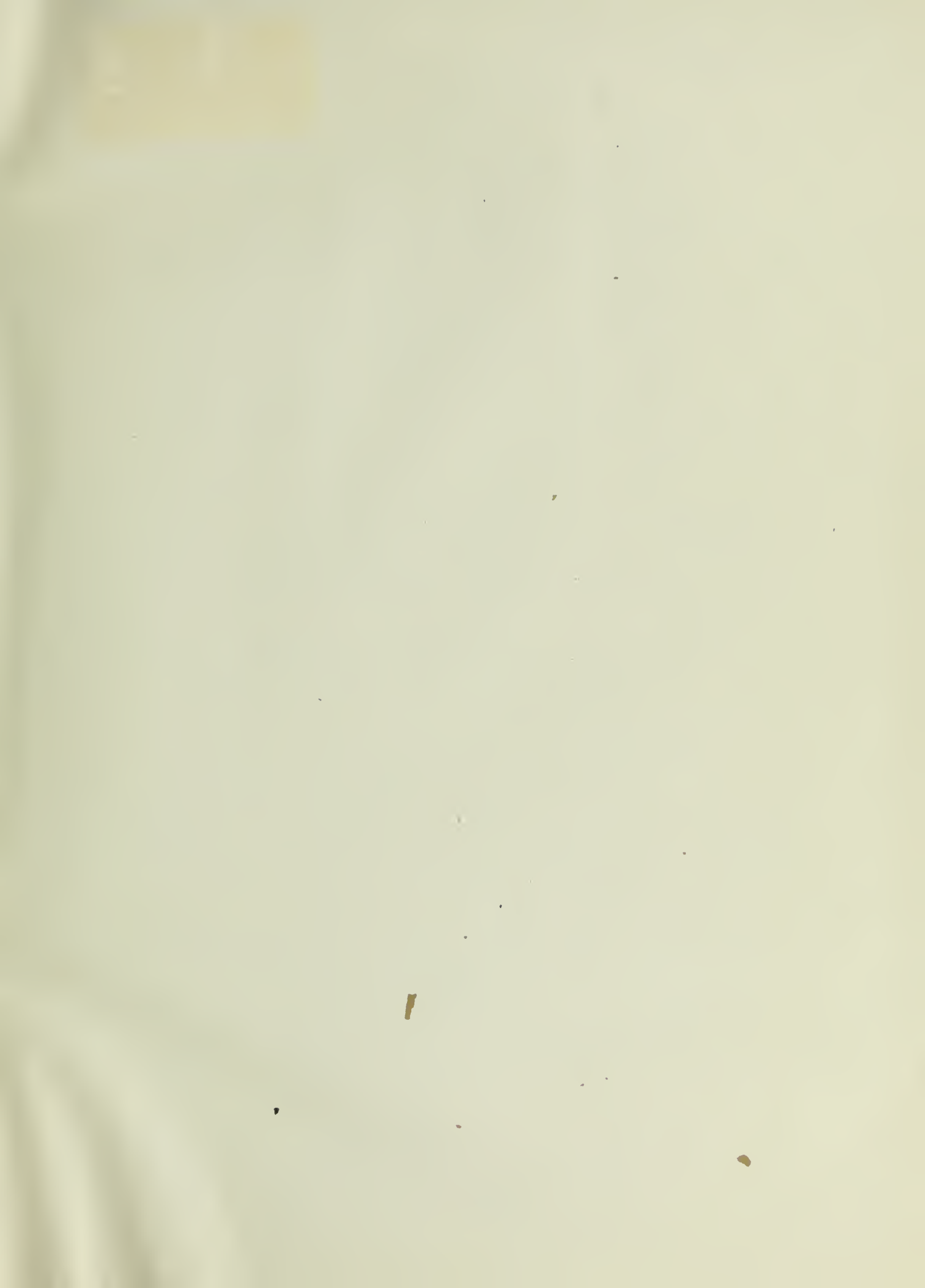
## GROUP IV.—CITIES HAVING A POPULATION OF 30,000 TO 50,000 IN 1910—Continued.

TAX RATES.				TAX LEVIES.				PER CAPITA.		City number.
Rate of general property taxes per \$1,000 of—		Rate of special property taxes per \$1,000 of assessed valuation.	Rate of poll taxes.	Total.	General property taxes.	Special property taxes.	Poll taxes.	Total assessed valuation.	Property taxes.	
Assessed valuation.	Reported true value.									
\$38.50	\$12.83			\$271,164	\$271,164			\$203.15	\$7.82	158
14.00	4.66			98,605	98,605					
18.50	6.17			130,300	130,300					
6.00	2.00			42,259	42,259					
<sup>3</sup> 22.13	18.53	( <sup>1</sup> )		399,864	391,502	\$8,362		547.28	11.53	159
10.23	10.23	\$10.23	\$1.00	496,042	486,819	1,247	\$7,976	1,387.47	14.20	160
16.27	16.27	19.50	2.00	393,135	356,724	16,595	19,816	664.96	10.90	161
12.00	7.20		2.00	194,224	186,508		7,716	456.94	5.48	162
17.44	17.44		2.00	504,496	485,866		18,630	832.02	14.51	163
<sup>3</sup> 15.93	7.96	12.50		171,585	158,304	13,281		331.50	5.17	164
16.44	13.48			369,278	369,278			679.60	11.17	165
18.48	18.48			482,793	482,793			796.43	14.71	166
10.08	10.08			263,287	263,287					
8.40	8.40			219,506	219,506					
17.98	17.98	20.00	2.00	603,696	579,097	4,971	19,628	994.31	17.89	167
20.99	20.99	22.40	2.00	559,927	540,944	885	18,098	795.36	16.70	168
10.70	10.70	10.70	1.00	183,351	165,980	14,871	2,500	526.34	5.63	169
16.14	16.14		2.00	423,858	404,092		19,766	779.42	12.58	170
<sup>7</sup> 30.63	<sup>7</sup> 12.25			269,585	269,585			<sup>6</sup> 274.46	8.41	171
15.00	6.00			132,041	132,041					
15.00	6.00	( <sup>2</sup> )		137,544	137,544	( <sup>2</sup> )				
21.50	16.12		2.00	321,872	303,822		18,050	443.54	9.54	172
13.50	10.12		1.00	199,797	190,772		9,025			
8.00	6.00		1.00	122,075	113,050		9,025			
18.06	10.84			289,799	289,799			510.50	9.22	173
<sup>7</sup> 23.98	<sup>7</sup> 14.38	( <sup>4</sup> )		341,284	327,199	14,085		<sup>6</sup> 492.92	10.90	174
<sup>3</sup> 14.24	8.54	( <sup>4</sup> )		204,267	194,300	9,967				
9.74	5.84	10.00		137,017	132,899	4,118				
18.68	11.21	( <sup>4</sup> )		231,006	215,413	15,593		440.64	7.39	175
21.77	15.24			299,001	299,001			439.80	9.57	176
9.47	7.58		2.00	217,145	209,069		8,076	708.40	6.71	177
<sup>3</sup> 5.97	4.78		2.00	139,884	131,808		8,076			
3.50	2.80			77,261	77,261					
<sup>7</sup> 53.09	<sup>7</sup> 17.70			394,573	394,573			<sup>6</sup> 238.68	12.67	178
22.80	7.60			169,458	169,458					
27.60	9.20			225,115	225,115					
<sup>7</sup> 18.13	<sup>7</sup> 18.13	( <sup>4</sup> )		579,847	567,528	12,319		<sup>6</sup> 1,126.14	18.75	179
10.63	10.63			344,955	332,636	12,319				
7.50	7.50			234,892	234,892					
25.83	15.50			302,182	302,182			383.47	9.91	180
13.33	8.00			155,946	155,946					
12.50	7.50			146,236	146,236					
20.54	8.17	( <sup>4</sup> )		564,360	529,748	34,612		1,250.02	18.54	181
14.45	12.43			313,035	313,035			712.24	10.29	182
<sup>3</sup> 17.01	11.34			221,793	221,793			430.20	7.32	183
<sup>7</sup> 15.28	<sup>7</sup> 9.17			594,583	594,583			<sup>6</sup> 1,284.10	19.63	184
<sup>3</sup> 9.66	5.80			375,762	375,762					
5.30	3.18			218,821	218,821					

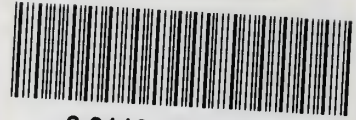
<sup>6</sup> Figures for city corporation.<sup>7</sup> Average obtained by dividing the sum of the levies of all divisions by the valuation of city corporation.<sup>8</sup> The assessment, rate, and levy on railroad property for school district not reported separately.<sup>9</sup> Valuation of personal property included with that of real property.<sup>10</sup> Valuation of "other property" included with that of real property.







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